R.7.90 a/b

G. R. S. IX-5]

Previous references.

1894-95.
~~191~~ .
(G.7.)

File No. 14

Serial Nos. 1—22.

Later references.

G.7. 573902.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—22.

P.130/E

A Part B for June, 1898.

SUBJECT.

Revision of the Comptroller's Establishment.

Continued.

Endorsed Do

W D 88—GPB—50,000—24-7-18

1

MATTER FOR COUNCIL.

—:o:—

SUBJECT.

Resolution of the Executive Committee of the Council of the Office.

Circulated to Councillors.

By order,

Secretary.

10/11/1896

Name	Date of receipt	Date when passed on
Rajadharma Pravina Thumboo Chetty, Esq.,	10/11 7 pm	10/11 7 am
P. N. Krishna Murti, Esq.,	8.30 AM	9.45 AM
Khan Bahadur Abdal Rahman, Esq.	11-11-96 11-40 a.m.	11-11-96 12-10
The Secretary		

Urgent 2

Circulated for Council Meeting of tomorrow
10.11.96

Revision of the Comptrollers' Establishments

1. The proposals in the letter below from the Comptroller appear to me to be very reasonable and early sanction to them is necessary & much the Comptroller to give due effect to the orders issued to him in this office No. 38/DC of 1 Oct 1896 in accordance with the promise made in para 22 of my letter to Resident No. 21-D of 29 Sept 1896

2. Mr. Vyapuri Chetty is highly deserving of the advancement herein recommended He is a very valuable account officer and improvement of his position is necessary —

3. The Scheme of 3 Supts proposed in para 12 may be ~~duly~~ further considered & sanctd. in due course.

4. What is meanwhile very pressing is the advancement of Mr. Vyapuri Chetty as recommended, and the

Examiners & accountants as per the proposed scale. The total cost on acct of Examiners & Accountants is Rs 3 3/4 90 & with Rs 350 for the Chief Supdt for Vizagapm chiefly the Expenditure will amt to Rs 3 7/8 40 per month agst a present Expenditure of Rs 2,878

Increase 862

I am of opinion that the increased Expenditure is fully justified in Emergency.

10 Nov 96. V Ramakrishnayya

Now -

1 Manager - 200 - 10 - 250.

Subs - Nil -

1 Senior Accnt 100 - 10 - 150.

5 1st Grade Accts @ 70 - 5 - 100

12 2nd Grade Do 50 - 5 - 65

20 3rd Grade Do 30 - 5 - 45

8 Junior Accts @ 25 -

7 Do — @ 20.

4 Operationers @ 15.

(Temporary Famine)

1 Accountant - 50.

1 Do — 30.

Proposed.

1 Chief Asst — 350.

3 Asstsnt 150 - 20 - 250.

(new)

6 Examiners at 100 - 10 - 150.

(5 new)

5 1st Grade Accts 70 - 5 - 100

12 2nd Grade Do 50 - 5 - 65

29 3rd Grade Do 30 - 50 - 5 - 45

(2 new)

8 Junior Accts @ 25.

10 Do — @ 20

(3 new)

4 Operationers @ 15.

(Temporary)

Nil

(2 to be abolished on vacancies occurring)

Net increase.

86 2 + 67 5 (may go 3 Asstsnts)

86 2 Assistants
2 Senior Examiners
remunerated like
present vacancies

Deduct 2 Asstsnts
1 Junior Examiner
1 Junior Accountant

Pvt

GOVERNMENT OF MYSORE / Bangalore 30 March 1894

No 27

5 11

S.C.

Q.7.14-94-1

To

The Resident in Mysore

Sir

I have the honour to forward herewith for your information a Printed Memorandum × on the Mysore finances from 1881-82 to 1893-94, which gives the ~~financial~~ results of the financial working of the last 13 years together with an account of the State finances for 28 July 1894

I have the honour

Sir

Your most obedient servant

× with 8 Appendices

Copies.

MEMORANDUM

ON THE

MYSORE FINANCES

FROM

1881–82 TO 1893–94.

Bangalore

PRINTED AT THE MYSORE GOVERNMENT CENTRAL PRESS

1895

MEMORANDUM ON THE MYSORE FINANCES.
(1881-82 TO 1893-94.)

Introduction.—The object of this Memorandum is to record briefly the financial results of the thirteen completed years of His Highness the late Maharaja's Rule, as well as the exact condition of the State's finances on the 30th June 1894, the close of the last official year, and on the 28th February 1895, the latest date on which the cash balance and securities of all kinds in the custody of the State have been verified.

2. **Previous Reviews.**—Complete reviews of the finances of the State have not only been published annually during the past thirteen years, but special reports regarding the same have been submitted for the information of the British Government in my "Memorandum on the Finances of Mysore," dated 6th February 1884, in my "Notes on the Mysore Finances" of 24th September 1889 and in my "Memorandum" of 22nd November 1893. It is therefore only necessary in this place to make a few brief observations in explanation of the salient features of the financial condition of the State.

3. **Statements I to IX.**—Statements I to IX are appended giving full information regarding Income, Expenditure and Balance under all heads.

4. **Receipts** (*Statement I*).—This gives the receipts under all heads of income during the past thirteen years. Leaving out of account receipts appertaining to the Civil and Military Station of Bangalore and to the State Railways, we find that the total State Revenue which in 1881-82, the first year after the Rendition, was Rs. 104,03,245, had risen to Rs. 169,21,499 during the last year 1893-94.

5. ***Land Revenue.***—The largest bulk of the increase has occurred under Land Revenue, which shows an increase of 34·45 per cent due to extension of cultivation, the introduction of the Survey Settlement and increased assessment for new irrigation provided by the State. The distribution of the Land Revenue assessment and the occupied acreage in 1881-82 and 1893-94 are compared below:—

	Dry.		Wet.		Garden.		Coffee.		Total.	
	Acres.	Assesstt.	Acres.	Assesstt.	Acres.	Assesstt.	Acres.	Assesstt.	Acres.	Assesstt.
1881-82	3,167,092	27,58,154	587,346	23,71,312	195,508	11,36,315	140,357	85,273	4,090,303	63,51,054
1893-94	5,026,720	39,81,135	749,638	29,74,100	240,341	13,27,345	154,901	1,62,779	6,171,600	84,45,359

6. ***Excise Revenue.***—Under Excise, the increase is 17¼ lakhs or 135·70 per cent, the Toddy Revenue having increased from 5¼ to 13¼ lakhs, and the Arrack Revenue from 7 to 16¼ lakhs. The increase under Toddy is due to improved management involving the abolition of middlemen, and that under Arrack both to improved management under which the distillation and issue of Arrack is kept under centralised control, to higher rates of duty and to increased consumption chiefly by migratory gangs of coolies engaged in Public Works, Gold Mines and Plantations.

7. ***Forests.***—The increased Revenue from Forests is due chiefly to the larger collection of sandalwood and to better market prices for the article.

8. ***Gold Mining.***—The Royalty on Gold Mines is a new and important source of Revenue which began developing in 1886-87. It yielded nearly 7¼ lakhs during 1893-94.

9. ***Interest.***—Interest on Investments and on Current Deposits in the Madras Bank came into existence in 1886-87. It amounted to about 3¾ lakhs in 1893-94.

10. ***Mohatarfa, &c.***—The increase from Mohatarfa is insignificant, but nearly ¾ lakh of Revenue from this source has been made over to the various Municipalities. Sayer has slightly declined, owing chiefly to the transfer to Municipalities of the Government share of the duty on certain articles. Under Stamps and Registration the increase has been considerable, 42·39 and 84·49 per cent respectively.

11. **Expenditure** (*Statement II*).—The Expenditure of the State during the past thirteen years has been on a progressive liberal scale corresponding to the improvement of the Revenue adverted to in the preceding paras.

12. ***Assignments under Treaties, &c.***—The amount of subsidy to the British Government has remained at 24½ lakhs per annum, the addition of 10½ lakhs provided by the Instrument of Transfer being postponed for fifteen years till 31st March 1896. *Per contra* the British Government have since 1884-85 retained the Net Revenues of the Civil and Military Station of Bangalore, and the sums thus retained are virtual assignments from the State's revenues though the same does not appear in the Expenditure Statement. The Net Revenues of the Civil and Military Station amounted to Rs. 4,94,136 in 1893-94.

Under "Allowances" the pensions of Pallegars were increased 50 per cent in 1893-94, from Rs. 37,724 to Rs. 56,586.

13. ***Palace Charges.***—The Civil List has received a direct addition of 4 lakhs per annum and has further been benefited by the transfer from it of Rs. 20,460 and Rs. 67,840 per annum to the Muzrai and Military Departments respectively.

14. *Local Military Force.*—Compared with the expenditure of 1881-82, there has been during the past two years an average additional expenditure of nearly 2 lakhs a year due to the organization and equipment of the Imperial Service Corps.

15. *Police.*—Under Police there has been an increase of nearly 3 lakhs due to the better organization of the Force involving the constitution of a Reserve and an increase in the number and pay of both officers and men, and to the transfer of Police charges from Municipal Funds to the State.

16. *Education.*—Under Education the expenditure has increased from Rs. 1,35,628 in 1881-82 to Rs. 4,31,014, or 217·79 per cent.

17. *Medical.*—Under Medical the increase has been Rs. 1,03,915 and the number of Dispensaries and Hospitals has increased from 20 in the beginning of 1881-82 to 109 in 1893-94.

18. *Public Works: Irrigation.*—During the first four years after the Rendition, the total expenditure on Irrigation was nearly 17 lakhs, averaging 4¼ lakhs a year; during the next four years the total spent was 34 lakhs, averaging about 8½ lakhs, and during the last five years the total was over 65½ lakhs, averaging over 13 lakhs a year. In all nearly 116½ lakhs were spent on Irrigation works, original and repairs, during the thirteen years of His Highness' reign.

19. *Communications, &c.*—Under Communications we have incurred during the past thirteen years the large outlay of 62 lakhs. Buildings, both Civil and Military, have cost over 37¾ lakhs during the same period. Upon the Water-supply and Special Improvements of Mysore and upon General Sanitation and Miscellaneous Public Improvements in all parts of the State, items upon which we were not able to spend any considerable sums during the first four years after the Rendition, the total expenditure up to the close of 1893-94 amounted to 16 lakhs.

20. *Railways.*—The total Railway expenditure from the State Revenue and from the local Railway Loan of 20 lakhs has amounted to Rs. 39,80,626. This is over and above the capital outlay on the Mysore-Harihar line from the English loan of £1,200,000, which will be mentioned hereafter.

21. **The State's Revenue Surplus** (*Statement III*).—At the Rendition the opening balance was only Rs. 24,07,438, and at the end of the first four years, this balance had become reduced still further to Rs. 21,20,391, owing to the large outlay on railways incurred in those years. From the 5th to the 13th year the balance however steadily increased year after year, till on 30th June 1894 it reached Rs. 110,38,068. This Surplus Balance was held partly in

cash and partly in the shape of investments in Government of India Promissory Notes and Mysore Railway Loan Debentures, as follows:—

	Rs.	
Government of India Pro-Notes	... 60,59,700	*Vide* Statement VI.
Mysore Railway Loan Debentures	... 5,30,000	
Cash	... 44,48,368	
Total	... 110,38,068	

22. **Discharge of Famine Loan.**—In addition to accumulating this surplus, the State has been able fully to liquidate the Famine Loan of 80 lakhs by means of annual payments of 4 lakhs from the Current Revenue and by applying for this purpose the refund of Rs. 68,60,508 on account of the capital outlay on Mysore-Harihar Railway up to 30th June 1886 which was transferred as a charge against the English Railway Loan.

23. The 4 lakh annual payments which used to be made towards the Famine Loan are, since the liquidation of that loan, being put by into the Railway Loans Repayment Fund, which will be referred to under "Public Debt."

24. **Railway Capital and Debt** (*Statement IV*).—The total Capital Outlay on the Mysore-Harihar and the other State Railways amounted to Rs. 203,63,427, including the sum of Rs. 17,07,793 left in the hands of the British Government for the possible future requirements of the Mysore-Harihar Line. The Capital Outlay has been met from the English and Local Railway Loans and from a sum of Rs. 19,80,626 provided by the State out of its annual Current Revenue.

25. **Irrigation Capital Outlay** (*Statement V*).—The details of the large capital outlay of Rs. 87,86,215 on Original Irrigation Works are given in Statement V. All these works are of a remunerative character, and the outlay on them was over and above the expenditure on the maintenance and repairs of existing irrigation works. These new works of irrigation, large and small, should accordingly be taken into account among the State Assets created during the past thirteen years.

26. **Shares in Gold Mining Companies.**—These should also be included among State Assets. They are fully paid-up shares received as part consideration for gold-mining leases granted or transferred and are entered in detail in the State Investment Account (Statement VI).

27. **State Assets and Liabilities** (*Statement VII*).—At the Rendition the State's liabilities were in excess of its assets by Rs. 30,73,364, and on 30th June 1894 the assets were in excess of the liabilities by Rs. 153,39,394. To this sum, which represents the net assets after taking into account Railway Capital and Debt, should be added—

Capital Outlay on Original Irrigation Works	...	Rs. 87,86,215
Shares in Gold Mining Companies	...	£ 27,395½

28. **Public Debt** (*Statement VIII*).—The Public Debt account next demands a detailed examination. Statement VIII is a classified account of all items under this head, the Railway Debt and Capital and State Investments being separately accounted for in Statements IV and VI. In the first place I would call attention to the fact that the State, for purposes of all its investments, whether on its own account or on account of others, has recourse to the purchase of only two classes of securities, namely, Government of India Promissory Notes and Mysore Railway Loan Debentures. These latter are redeemable by the State itself and to it they are equivalent to ready money. The State has taken a few shares and debentures in local Cotton and Woollen Mills, but this was not regarded as an investment, but was intended as an encouragement, help and inducement for the new establishment of these industries in the Province. The State has also received fully paid-up shares in Gold Mining Companies newly formed, as part of the consideration for the mining leases granted or transferred under the Gold Mining Rules in force. With these preliminary remarks, a few words of explanation regarding the classification adopted in Statement VIII will not be out of place here.

29. ***A Class Funds.***—The assets of these belong to the State, but have been voluntarily set apart by the State for meeting particular liabilities which however are not limited by the amount to the credit of these Funds.

30. RAILWAY LOANS REDEMPTION.—Among these Funds the most important is the "Railway Loans Repayment Fund," which is being accumulated by means of annual payments of 4 lakhs from the State Revenue and by the annual interest accruing from investments out of the Fund in Government of India Securities. Such investments amounted on 30th June 1894 to Rs. 23,20,700.

31. STATE INSURANCE.—The "State Insurance Fund" is made up of premia received from those officers who have insured their lives for bonuses from the Government under the State system of Life Insurance. The object of treating this Fund as a separate account is to show whether the State will eventually gain or lose by the system, and if it gains, reduced rates of premia should, I think, be adopted in justice to the insured.

32. PRIVATE CHARITIES.—The "Private Charities Fund" consists of deposits made by private individuals for the service of approved charities. The State pays an interest of 5 per cent on these deposits as an encouragement and help, but is not liable to repay the deposits. Deposits of this nature will not hereafter be received.

33. ***B Class Funds.***—The assets of these belong to private bodies or individuals and the liability of the State is limited by the amount to the credit of the various Funds.

34. PALACE INVESTMENTS.—Among B class funds the most important item is "Palace Investments," which does not contribute to the cash balance in any way, as the State merely holds the securities belonging to the Personal Estate of His Highness the Maharaja for purposes of safe custody and hands over to the Palace Department the interest on the securities as realized from time to time. The securities belonging to the Personal Estate of His Highness amounted on 30th June 1894 to Rs. 12,93,500, *namely*, Rs. 9,99,000 in Government of India Promissory Notes and Rs. 2,94,500 in Mysore Railway Loan Debentures.

35. OTHER INVESTMENTS.—Other funds in Class B which do not contribute to the cash balance in any way are Prince Gulam Mahomed's Charity, Maharaja Scholarship and Empress Girls' School, Tumkur. The interest as realized on the securities belonging to these funds are handed over to the departments concerned for expenditure for the ordained purposes.

36. Chamaraj Bahadur and Sivaramraj Bahadur Funds are being accumulated for the benefit of these individuals out of deductions from the State Pensions payable to their families. The difference between the amounts of credit and investment awaits investment in due course.

37. The other B Class funds are all being administered by the State in their appropriate departments. Some of them are partly invested.

38. **Advances.**—The "Advances" for various administrative purposes amount to Rs. 9,55,102, as per separate Statement VIII A attached. The amount is large owing to non-transfer to the proper service heads, before the close of the official year, of certain items, which have already been fully accounted for. Statement VIII A also shows how much has already been adjusted during the current year.

39. **Loans.**—The Loans to private persons, as per detailed Statement VIII B, amount to Rs. 8,58,012. They are all duly secured, and very nearly the total amount carries a fair rate of interest and the whole is in process of actual realization. They have all been granted for purposes which the State conceived it to be its duty to help and encourage. Loans to encumbered Inamdars need not however be given hereafter and house building loans are also no longer required. These latter were very necessary in connection with the extension of overcrowded towns, such as Bangalore, Mysore, Davangere, and they have proved very beneficial to sanitation and the public service.

40. **The Cash Balance and Securities** (*Statement IX*).—The Cash Balance in Treasuries is made up of the cash belonging to the State as its Revenue Surplus (*vide* Statement III) and of the Net Credit Balance of the Public Debt (*vide* Statement VIII). The Cash Balance on 30th June

1894 was Rs. 90,99,496 composed of Rs. 44,48,368 belonging to the Revenue Surplus and Rs. 46,51,128 being the Net Credit Balance of the Public Debt. The Cash Balance on the 28th February 1895 amounted to Rs. 66,40,748, but how much of this belongs to the Revenue Surplus and how much to the Public Debt cannot be ascertained till the accounts for February are classified, for which there has as yet been no time. The Madras Bank, Bangalore, in which a part of our Cash Balance is always in current deposit, is treated in the accounts as a Reserve Treasury subordinate to the Huzur Treasury, Bangalore.

41. ***Securities.***—The statement under reference gives also a complete list of all Securities in the possession of the State, on whatsoever account, on the 30th June 1894 and 28th February 1895.

42. The Government of India Securities are deposited with the Bank of Madras, Madras, for safe custody on behalf of the State. Their nominal value on 28th February 1895 amounted to Rs. 124,52,700 as certified by the Deputy Secretary and Treasurer of the Madras Bank, Madras, in his letter No. A. L. 104-1758, dated 9th March 1895, to the Comptroller, Mysore. The other securities on 28th February 1895 (namely, Mysore Railway Debentures of the nominal value of Rs. 9,26,700 and investments in Joint Stock Companies of the nominal value of Rs. 1,02,600 in Indian currency and of £30,195¾ in Pounds Sterling) were in the Huzur Treasury, with the exception of Gold Mining Shares for £11,195¾, the certificates for which are under process of renewal through Messrs. Coutts & Co., London.

43. ***Verification of Cash Balance and Securities on 1st March 1895.***—Before concluding this part of my memorandum; I beg to tender my best thanks to the Members of Council for readily acceding to my request to verify the cash, securities and stamps. Rajadharmapravina Mr. T. R. A. Thumboo Chetty has verified the cash balance in the Huzur Treasury and in the Current Deposit account with the Madras Bank, Bangalore, on 1st March 1895. Mr. P. N. Krishnamurti Rao has examined and found correct the whole of the securities in the Huzur Treasury and the receipts for custody of Government of India Promissory Notes in the Madras Bank, Madras, on 1st March 1895; and Mr. Abdul Rahman Saheb, Khan Bahadur, has examined the stock of Stamps in the Huzur Treasury. The District Officers and Amildars have as usual verified the cash in the District and Taluk Treasuries on the first day of the month.

44. **Observations regarding future arrangements.**—Having in the preceding paragraphs briefly reviewed the financial administration of the past thirteen years, and accounted for assets of all kinds on 28th February 1895, I may next offer a few observations in regard to the future.

43. ***Accounts with the Madras Bank and Messrs Coutts & Co.***—The State's accounts with the Bank of Madras, Madras and Bangalore, and the Gold Mining Royalty Account with our London Bankers Messrs. Coutts & Co., all stand in favor of the "Dewan of Mysore" without the addition of the personal name of the Dewan of the time. The first question is whether these accounts should not be transferred to the name of the "Government of Mysore." I think it would accord with the present form of Government to so transfer them. These accounts are now operated upon for the State's purposes in accordance with the Rules prescribed in Government Proceedings dated 29th February 1892 (*vide* Appendix A).

44. The system of the current deposit of part of our cash balance in the Madras Bank, Bangalore, was introduced by me in 1886-87, and I think it should continue. The State requires a large Cash Balance for its administrative purposes, as the Revenue collected chiefly during three months has to be drawn upon for the requirements of the whole year. Instead of keeping the balance required idle in its own Treasuries, the State under this system earns an interest on the same and saves itself the trouble and expense of keeping large sums of money. The system has brought, during the eight years it has been in force, an income from interest of Rs. 5,23,920. The arrangement with the Madras Bank is described in Proceedings of the Government dated 25th April 1894 (*vide* Appendix B).

45. Whether these accounts are transferred to the name of the "Mysore Government" or not, I think that the Rules in Appendix A should be modified by omission of the provision for the written sanction of the Dewan being recorded on cheques and requisitions beyond certain limits. I make this suggestion as the sanction proposed to be omitted is really not required, and as I think the Mysore Comptroller should have authority to do what other Comptrollers elsewhere are authorized to do. My suggestion if carried out will facilitate business and not weaken in any way my control over the Comptroller's operations. For the exercise of such control the Rules make other provisions which are in my opinion quite sufficient.

46. ***Transfer of Securities.***—All securities (whether Government of India Pro-Notes, Mysore Railway Loan Debentures, Shares in Joint Stock Companies, Contractors' and Officials' Securities, &c.) stand in favor of the "Dewan of Mysore." These too may be transferred to the name of the "Government of Mysore", if some means can be devised for the "Government of Mysore" signing for purposes of negotiation, transfer, &c.

49. ***Securities of His Highness' Personal Estate.***— How the securities belonging to His Highness the Maharaja's personal estate should be transferred is also a question which now arises for decision.

50. ***System of Accounts.***—The British Indian system of accounts and audit, modified in some respects, was introduced by the British Government in 1863. It was transmitted to the Native administration at the Rendition and it has since been maintained, practically without change. The system is somewhat cumbersome, but is well understood and does not require alteration though there is room for simplification and improvement on points of minor detail.

51. ***Examination of the Mysore Accounts.***—As far as I have been able to ascertain, there have been between 1863 and 1881 (the date of Rendition) only two examinations of the Mysore accounts by an outside officer, namely by Mr. Taylor in 1872, and by Mr. Westland in 1878. No examination or audit was made in March 1881 when the system theretofore in force, with all existing assets and liabilities, devolved upon the Native Administration by the fact of the Rendition. Shortly after I became Dewan in 1883 I held a general examination of the accounts kept by the Comptroller in order to ascertain the exact condition of the State's assets and liabilities, which had not till then been verified, and were not readily ascertainable. Now that a minority unfortunately intervenes, it is in my opinion desirable to have a complete examination of the State's accounts by some high financial officer of the British Government. If such an officer could be asked to include Mysore in his official tours of inspection, or if a specially selected officer could be deputed for the purpose, the State will gladly pay all charges connected with his visit to, and employment in, Mysore. The suggestions of a high officer of the British Government independent of the State officials, will be of special benefit to our Account departments, and his advice as to any improvement or simplification of system feasible will be of valuable help to me. The accounts kept by the Comptroller and the Examiner, D. P. W., may all come under the examination above suggested.

BANGALORE,
27th March 1895.

K. SHESHADRI IYER,
Dewan.

Actual Revenue Receipts of the Mysore State under all

	Heads of Receipts.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	1	2	3	4	5	6
	A—Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Land Revenue	70,20,842	70,21,777	73,34,476	66,83,886	76,41,241
2	Receipts from Gold Mines—					
	(*a*) Royalty	...	...	576	2,255	9,902
	(*b*) Deposits by Lease-holders &c. ...	1,16,996	8	...	...	28,965
	Total ...	1,16,996	8	576	2,255	38,867
3	Forests	7,05,619	6,88,248	6,27,283	6,57,564	8,83,098
4	Abkari (Excise)	12,73,523	11,96,656	12,29,737	11,79,625	11,68,722
5	Mohatarfa (Assessed taxes)	2,67,385	2,64,238	2,81,442	2,65,102	2,94,927
6	Sayar (Land Customs)	4,42,547	3,52,938	2,83,426	3,40,699	3,91,139
7	Salt	12,950	18,099	26,455	24,464	21,623
8	Stamps	4,95,831	4,70,621	4,65,089	4,42,791	4,80,479
9	Registration	52,727	48,288	46,962	44,339	50,459
	Total A ...	103,88,420	100,60,873	102,95,446	96,40,725	109,70,555
	B—Interest.					
1	Interest on arrears of Revenue, &c	15,523	14,479	13,382	17,744	33,734
2	Interest—					
	(*a*) On investments in Government Securities...	...	...	...	...	...
	(*b*) On Current Deposits in Madras Bank ...	...	..	...	...	...
3	Premia on Government Securities sold ...	...	...	...	...	...
4	Premia realized on local Railway loan	...	11,709	22,996	23,820	21,539
	Total B ...	15,523	26,188	36,378	41,564	55,273
	C—Departmental Revenue.					
1	Mint	5,000	...	26,128	3,103	77,936
2	Post Office	55,129	58,125	58,616	61,607	65,303
3	Law and Justice, including Jails	70,844	64,054	60,959	69,490	63,970
4	Police	4,448	4,446	1,229	6,157	3,586
5	Education	28,491	27,209	23,966	32,348	24,322
6	Medical	667	393	2,848	3,893	2,348
7	Minor Departments	8,139	43,787	43,161	36,187	75,452
8	Stationery and Printing	4,679	8,025	14,879	6,164	5,052
9	Local Military Force	3,259	14	12,567	69	149
10	Miscellaneous	79,954	46,910	50,036	1,60,372	72,953
	Total C ...	2,60,610	2,52,963	2,94,389	3,79,390	3,91,071
	D—Public Works	17,531	10,046	9,366	9,296	13,854
	Total Revenue (A, B, C & D) ..	106,82,084	103,50,070	106,35,579	100,70,975	114,30,753
	Railway Receipts	1,68,907	2,99,983	3,11,429	3,78,126	4,43,021
	Grand Total ...	108,50,991*	106,50,053*	109,47,008*	104,49,101	118,73,774

Including Civil and Military Station Revenue as follows:— 1881-82 ... Rs. 2,78,839; 1882-83 ... „ 3,15,615; 1883-84 ... „ 3,15,856

heads from 1881-82 to 1893-94 both inclusive.

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92. (15 months)	1892-93.	1893-94.
7	8	9	10	11	12	13	14
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
87,09,602	85,13,879	83,96,337	89,21,826	87,12,705	80,64,283	94,52,210	94,40,167
47,023	26,233	1,01,726	1,96,638	2,34,341	5,15,288	4,95,351	7,22,129
4,225	7,200	6,800	...	71,225	3,162	508	3,500
51,248	33,433	1,08,526	1,96,638	3,05,566	5,18,450	4,95,859	7,25,629
9,98,364	10,08,417	11,35,393	13,68,866	14,46,012	16,85,186	13,70,587	14,65,854
11,78,165	14,94,522	15,99,615	17,62,566	20,28,076	25,91,807	30,25,658	30,01,636
3,35,104	3,40,181	3,29,559	3,58,115	3,38,063	3,12,931	3,43,398	3,21,117
4,36,340	4,12,462	4,07,568	4,16,081	3,88,586	5,16,495	3,98,127	3,48,075
26,107	20,723	27,391	33,808	22,489	17,278	21,538	25,497
5,15,326	5,05,550	5,55,746	5,92,847	5,79,936	7,93,803	7,05,936	7,06,031
56,014	53,823	59,605	64,916	66,529	1,00,109	97,475	97,279
123,06,270	123,82,990	126,19,740	137,15,663	138,87,962	146,00,342	159,10,788	161,31,285
46,217	33,358	29,003	36,868	25,938	32,169	36,995	27,651
45,549	1,46,181	1,81,499	2,25,264	2,63,553	3,61,864	1,93,482	2,63,144
40,158	61,666	56,651	52,539	60,454	64,207	71,566	1,16,679
...	...	...	..	...	2,10,156	26,367	19,720
...	...	...	...	...	...	...	
1,31,924	2,41,205	2,67,153	3,14,671	3,49,945	6,68,396	3,28,410	4,27,194
1,182	4,932	...	211	26	...	5,008	...
68,008	74,300	76,206	2,132	...	...	...	...
49,983	70,038	64,698	73,541	71,173	94,478	81,533	82,545
3,879	4,004	4,105	3,857	3,567	3,860	1,676	1,928
23,588	23,911	26,159	33,194	43,632	57,146	53,618	81,019
3,015	12,190	3,522	8,739	6,286	11,668	6,232	11,759
85,748	67,467	56,645	52,732	40,214	44,229	44,288	48,907
12,357	4,541	6,903	4,267	4,838	9,102	4,118	4,762
5	83	...	633	324	250	1,067	2,302
59,255	76,944	74,807	68,851	83,852	97,292	1,02,983	1,06,546
3,07,320	3,38,410	3,13,045	2,48,157	2,53,912	3,18,025	3,00,523	3,39,768
12,994	13,671	20,150	15,792	16,687	30,794	15,501	23,252
127,58,508	129,76,276	132,20,088	142,94,283	145,08,506	156,17,557	165,55,222	169,21,499
† 1,13,468	2,78,250	69,629	1,79,574	1,24,987 ‡ 7,762	4,26,146	4,08,922	4,38,595
128,71,976	132,54,526	132,89,717	144,73,857	146,41,255	160,43,703	169,64,144	173,60,094

† Since 1st July 1886 only ¾ of net earnings received from S. M. R. are entered.

‡ Refund of the amount spent on preliminary survey of the Mysore-Nanjangud line.

STATE

Expenditure under all heads

	Heads of Expenditure.	1881—82.	1882—83.	1883—84.	1884—85.	1885—86.
	1	2	3	4	5	6
1	Debt—	Rs.	Rs.	Rs.	Rs.	Rs.
	I Famine Loan—					
	(*a*) Payments towards interest and reduction of principal.	4,00,000	4,00,000	4,00,000	4,00,000	4,00,000
	(*b*) Mysore Railway Loan—					
	Payment towards interest ...	...	23,645	91,237	1,17,531	94,793
	II Payment towards the Railway Loans Redemption Fund ...	...	...	...	...	..
2	Interest on other accounts ...	52,471	26,308	31,279	37,348	40,976
3	Refunds	43,699	21,354	15,498	22,356	41,614
4	Land Revenue Charges	14,01,966	13,62,686	13,08,586	13,91,084	13,12,970
5	Forests	2,23,071	1,99,193	2,48,257	2,48,028	2,26,070
6	Abkari (Excise)	31,605	17,038	16,097	18,300	15,576
7	Sayar (Land Customs)	15,260	15,165	15,274	14,505	13,632
8	Stamps	14,083	13,369	14,311	18,103	15,524
9	Registration	23,528	25,369	25,579	25,972	26,672
10	Mint	...	5,296	70,053	2,869	77,912
11	Post Office	1,59,661	1,43,163	1,27,535	1,26,660	1,26,755
12	Administration	4,35,151	2,69,371	2,54,583	2,67,204	2,74,235
13	Palace Charges	10,38,986	10,00,000	10,00,000	10,00,000	10,00,000
14	Law and Justice including Jails ...	5,35,582	6,18,720	4,12,279	4,51,790	4,23,272
15	Police	4,44,549	4,43,145	4,52,185	4,67,018	5,04,555
16	Education	1,35,628	1,43,481	1,38,065	1,45,130	1,56,429
17	Muzrai	2,69,763	2,75,995	2,79,657	2,80,955	2,96,819
18	Medical	1,45,407	1,38,680	1,29,659	1,32,994	1,47,945
19	Minor Departments	89,659	2,48,045	2,35,318	1,30,253	1,20,934
20	Furlough allowances to Officers ...	22,921	34,601	37,224	14,202	5,725
21	Allowances and Assignments under Treaties and Engagements ...	25,08,933	25,38,783	25,98,925	25,54,048	25,52,630
22	Pensions	2,65,456	2,32,418	2,45,600	2,70,964	2,56,561
23	Miscellaneous	1,18,870	1,97,598	1,49,397	1,67,301	1,17,541
24	Local Military Force	7,59,855	7,57,301	7,38,009	7,56,939	7,35,100
25	Discount paid on Local Railway Loan...	...	55,645	1,114	360	428
26	Public Works	10,70,702	9,19,183	9,36,001	8,93,687	11,32,299
27	Premia paid for Government of India Pro-notes	...	...	...	...	...
	Total ...	102,06,806	101,25,552	99,71,722	99,55,601	101,16,967
	Civil and Military Station charges ...	1,26,710	1,49,558	1,67,791	10,647	3,143
	Total including Civil & Military Station.	103,33,516	102,75,110	101,39,513	99,66,248	101,20,110
	Railway—					
	I Capital—					
	(1) Mysore-Haribar Line ...	14,96,003	11,49,368	7,53,501	3,76,057	4,00,305
	(2) Other Lines ...	...	...	1,963	3,570	16,518
	II Revenue ...	1,03,636	1,87,869	1,90,625	2,07,221	2,27,058
	III Guaranteed Interest paid to Southern Mahratta Railway Company...	...	...	...	...	...
	Total Railway ...	15,99,639	13,37,237	9,46,089	5,86,848	6,43,881
	Grand Total ...	119,33,155	116,12,347	110,85,602	105,53,096	107,63,991

Disbursements made on account of charges for 1883-84.

MENT II

from 1881-82 to 1893-94 both inclusive.

1886—87.	1887—88.	1888—89.	1889—90.	1890—91.	1891—92. (15 months.)	1892—93.	1893—94.
7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,00,000	4,00,000	1,99,404	...	...	...	...	...
96,955	93,850	97,986	1,11,907	1,00,770	1,12,200	89,862	98,705
..	...	2,00,596	4,00,000	4,00,000	4,00,000	4,00,000	4,00,000
46,666	51,429	52,919	57,503	58,666	86,092	92,891	1,10,039
66,543	47,284	46,029	66,014	3,33,988	52,139	99,445	64,412
12,23,853	12,34,381	11,78,842	13,31,061	13,21,006	15,51,695	13,14,487	15,88,839
3,20,687	3,97,529	4,56,778	5,14,821	6,28,914	7,21,255	4,57,634	4,86,076
16,123	28,591	26,865	55,213	60,273	1,17,632	1,86,535	2,15,976
12,839	13,837	14,096	13,729	14,427	16,165	12,933	12,989
25,455	17,867	21,545	21,197	19,948	26,759	24,405	26,997
25,532	25,842	28,967	29,563	32,201	48,068	46,571	47,549
5,065	7,007	...	155	26	...	...	...
1,29,422	1,35,676	1,36,920	16,664	3,437	122	...	...
3,06,417	2,70,641	2,78,575	3,08,113	3,59,656	4,90,420	4,32,760	5,43,011
13,00,000	13,00,000	13,00,000	13,00,000	13,00,000	17,33,333	14,00,000	14,00,000
7,45,289	7,44,379	7,49,895	7,55,369	7,73,613	10,00,999	8,32,168	8,58,166
5,36,992	5,80,401	5,96,034	6,22,801	6,77,871	8,82,282	7,43,840	7,42,346
1,75,610	1,78,172	1,80,920	2,61,770	3,02,729	4,33,437	3,98,197	4,31,014
2,83,601	2,78,932	2,81,964	2,78,663	2,82,559	3,80,971	3,15,351	3,10,388
1,45,954	1,64,221	1,89,685	1,75,406	1,96,590	2,56,341	2,37,840	2,49,322
97,485	75,724	83,365	1,04,141	1,11,523	2,21,680	1,34,418	1,24,368
1,064	8,403	10,005	1,078	5,591	7,757	...	...
25,51,901	25,54,020	25,51,622	25,50,340	25,50,129	26,02,218	25,56,070	25,71,496
2,44,110	2,51,789	2,40,937	2,67,873	2,90,191	3,57,370	2,68,715	2,54,234
1,21,262	2,23,961	79,478	97,968	1,20,263	2,23,326	3,42,780	2,03,129
7,37,234	7,17,875	7,28,658	7,36,266	7,55,837	10,66,347	9,89,027	9,31,504
...	..	...	...	...	...	...	...
12,71,132	15,79,906	19,82,076	21,91,404	19,90,629	27,37,289	23,65,788	23,72,897
						† 76,723	†1,25,731
21,968	16,874	26,562	28,198	21,982	1,11,661	52,726	1,93,094
109,09,153	113,98,591	117,40,723	122,97,517	127,12,819	156,37,558	138,71,166	143,62,282
...	...	...	...	...	...	...	...
109,09,153	113,98,591	117,40,723	122,97,517	127,12,819	156,37,558	138,71,166	143,62,282
1,30,408	35,668	...	...	...	...	...	...
22,038	—222	...	1,541	53,628	12,59,245	18,95,158	7,27,187
—36,960	...	...	818	...	...	...	...
..	3,46,120	3,65,039	6,98,391	6,10,176	691,048	7,64,887	5,97,399
1,15,486	3,81,566	3,65,039	7,00,750	6,63,804	19,50,295	26,60,045	13,24,586
110,24,639	117,80,157	121,05,762	129,98,267	133,76,623	175,87,851	165,31,211	156,86,868

†Sanitary works.

Statement III

Annual Revenue and Expenditure under all heads and Surplus at the end of each year from 1881-82 to 1893-94.

Details.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92. (15 Months)	1892-93.	1893-94.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	24,07,438	13,25,274	23,62,980	22,24,386	21,20,391	32,30,174	50,77,511	65,51,880	77,35,835	92,11,425	104,76,057	89,31,909	93,64,842
Revenue receipts during the year (Statement I).	108,50,991	106,50,053	109,47,008	104,49,101	118,73,774	128,71,976	132,54,526	132,89,717	144,73,857	146,41,255	160,43,703	169,64,144	173,60,094
Mysore Railway Debenture Loan.	...	20,00,000	...	...	...	...	...	...	...	...	...	...	...
Refund of the capital expenditure on Mysore-Haribar line out of the proceeds of the English Railway Debenture Loan of £ 1,200,000.	...	...	...	...	...	68,60,508	...	...	...	...	...	...	...
Total Receipts ...	132,58,429	139,75,327	133,09,988	126,73,487	139,94,165	229,62,658	183,32,037	198,41,597	222,09,692	238,52,680	265,19,760	258,96,053	267,24,936
Deduct disbursements (Statement II).	119,33,155	116,12,347	110,85,602	105,53,096	107,63,991	110,24,639	117,80,157	121,05,762	129,98,267	133,76,623	175,87,851	165,31,211	156,86,868
Deduct payment towards Famine Loan of 80 Laks.	...	...	...	...	...	68,60,508	...	...	...	...	...	...	...
Surplus at end of each year ...	13,25,274	23,62,980	22,24,386	21,20,391	32,30,174	50,77,511	65,51,880	77,35,835	92,11,425	104,76,057	89,31,909	93,64,842	110,38,068
Deduct Investments being the nominal value of Govt. of India Pro Notes and Mysore Railway Debentures. ...	...	4,66,000	4,66,000	4,69,500	4,74,900	17,37,400	37,84,400	49,32,600	58,87,700	58,85,200	42,36,700	47,23,700	65,89,700
Balance in cash at end of each year.	13,25,274	18,96,980	17,58,386	16,50,891	27,55,274	33,40,111	27,67,480	28,03,235	33,23,725	45,90,857	46,95,209	46,41,142	44,48,368

STATEMENT IV

Railway Capital and Debt account as it stood on 30th June 1894.

A—Mysore-Harihar Railway.

Liabilities—	Rs.	Rs.	*Assets*—	Rs.	Rs.
To English Railway Loan	163,82,801		By Capital Outlay	146,75,008	146,75,008
		163,82,801	By Balance with British Government ...	...	17,07,793
				Total ...	163,82,801
	Total ..	163,82,801			

B—Other Railways.

Liabilities—			*Assets*—		
To Mysore Railway Loan	20,00,000		By Capital Account—		
To Surplus Revenue Grants	19,80,626		Bangalore-Hindupur Railway	24,85,868	
		39,80,626	Kolar Gold-Fields Railway	6,50,433	
			Mysore-Nanjangud Extension	6,00,795	
			Birur-Shimoga Survey	1,39,846	
			Arsikere-Mangalore Survey	9,439	
			Mysore-Cannanore Tellichery Survey ...	4,498	
			Arsikere-Hassan Survey	17,137	
			Nanjangud-Gudlur Survey	12,000	
			State Saloons	60,610	
					39,80,626
Total Other Railways ...		39,80,626	Total Other Railways ...		39,80,626
Grand Total **A** and **B** ...		203,63,427	Grand Total **A** and **B** ...		203,63,427

Statement V.

Capital Outlay incurred by the State on Original Irrigation Works (*i. e.*, new works, and extensions and improvements of old works) from 1st April 1881 to 30th June 1894.

A—Original Works with an estimated outlay exceeding Rs. 50,000 each.	Capital outlay including establishment charges at 23·1145 per cent.
Bangalore District.	
	Rs.
1 Hoskote tank and channels	85,434
2 Hessarghatta Reservoir	1,93,577
Total ...	2,79,011
Kolar District.	
3 Ramasamudrum tank across the Chitravati	1,44,919
4 Srinivasa Sagara across the North Pennar	1,80,684
5 Venkatasagara tank across the Papagni	90,037
Total ...	4,15,640
Tumkur District.	
6 Borankanava Reservoir	3,32,560
7 Handanahalli tank in Sira	74,806
Total ...	4,07,366
Mysore District.	
8 Sulekere tank in Malavalli	2,03,746
9 Ramaswami channel	74,972
10 Chikkadevarayasagar channel	8,253
11 Rampur channel	4,16,534
12 Hulhalli channel	5,12,158
13 Kalhalli channel	71,034
14 Maddur Ane channel	90,596
15 Devaraya channel	68,548
16 Virjanadi channel	10,281
17 Ramasamudram channel	2,01,585
18 Holsal (Talkad) channel	31,357
Total ...	16,89,064
Hassan District.	
19 Krishnaraj channel	7,471
20 Sriramdever North channel	1,17,069
21 Mandigere channel	59,271
Total ...	1,83,811
Shimoga District.	
22 Sulekere in Channagiri	38,574
Chitaldroog District.	
23 Rakelgere tank and channels	1,68,573
Total A ...	31,82,039
B—Other Original Works—	
Bangalore District	7,09,523
Kolar ditto	11,23,592
Tumkur ditto	10,48,004
Mysore ditto	9,44,487
Hassan ditto	4,50,671
Shimoga ditto	4,53,254
Kadur ditto	5,67,477
Chittaldroog ditto	3,07,168
Total B ...	56,04,176
Grand Total A and B ...	87,86,215

STATEMENT VI

State Investment Account 30th June 1894.

I—Revenue Surplus.				
By Balance on 30th June 1894 (*Vide* Statement III)... Rs. 1,10,38,068	To Investments—		Rs.	Rs.
	1. Government of India Securities ...		60,59,700	
	2. Mysore Railway Loan Debentures ...		5,30,000	65,89,700
	Balance Cash in hand		...	44,48,368
Total Rs. 1,10,38,068	Total ...		...	1,10,38,068
II—Gold Mining.				
By consideration for leases granted or transferred ... £ 27,395¾	To Fully Paid-up Shares—			
	1. The Mysore Wynaad Consolidated Gold Mining Company (Ld).		£ 5,000	
	2. Mysore Nagar Gold Mines (Ld.) . .		£ 7,000	
	3. The Mysore Harnahalli Gold Mining Company.		£ 7,000	
	4. The Kempenkote Gold Field (Ld.) ...		£ 8,395¾	£27,395¾
Total £ 27,395¾	Total ...		...	£27,395¾

Statement VII

Assets and Liabilities of the State on 31st March 1881 and on 30th June 1894.

On 31st March 1881.

		Rs.	Rs.
Assets—			
(1)	Balance of State Funds ...	... 24,07,438	
(2)	Capital Outlay on State Railway ...	... 25,19,198	
			49,26,636
Liabilities—			
	Famine debt due to the British Government ...	... 80,00,000	
	Net Liabilities	... 30,73,364	

On 30th June 1894.

		Rs.	Rs.
Assets—			
(1)	Balance of State Funds	110,38,068	
(2)	Investment on account of the Railway Loans Repayment Fund	23,20,700	
(3)	Capital Outlay on Mysore-Harihar Railway...	146,75,008	
(4)	Capital Outlay on other Railways ...	39,80,626	
(5)	Unexpended portion of Capital borrowed for Mysore-Harihar Railway (with British Government)	17,07,793	
			337,22,195
Liabilities—			
(1)	Local Railway Loan	20,00,000	
(2)	English Railway Loan	163,82,801	
			183,82,801
	Net Assets ...		153,39,394
Add other Assets—			
(1)	By capital outlay on Original Irrigation works.	Rs. 87,86,215	
(2)	By investment in Joint Stock Companies (shares in Gold Mining Companies)	£ 27,395¾	

STATEMENT VIII

Classified statement of the Public Debt Account as it stood on 30th June 1894.

	Credit Balance.	Debit Balance.	
		Cash.	Investments.
	Rs.	Rs.	Rs
I. A Class Funds—			
1. Railway Loans Repayment ...	23,21,924	...	23,20,700
2. State Insurance	57,081	...	...
3. Private Charities	2,74,200	...	...
4. Miscellaneous—			
(a) European Burial Ground, Seringapatam ... ... Rs. 483			
(b) Yelwal Government Garden... 299			
(c) Lunatic labor 983			
(d) Daria Dowlat Bagh ... 902			
(e) Mahal Garden ... ... —6	2,661	...	...
Total A Class Funds ...	26,55,866	...	23,20,700
II. B Class Funds—			
1. Palace Investments	12,93,500	...	12,93,500
2. Prince Gulam Mahomed's Charities ...	1,66,500	...	1,66,500
3. Maharaja's Scholarship	5,100	...	5,100
4. Empress Girls' School, Tumkur ..	3,300	...	3,300
5. Chamaraj Bahadur	21,603	...	21,500
6. Sivaramaraj Bahadur	9,498	...	8,700
7. District Local Funds	4,11,894	...	...
8. Local Funds General	4,34,048	...	...
9. Village School Funds	2,49,997	...	...
10. District Irrigation Cess Fund ...	2,96,613	...	...
11. Municipal Funds	2,57,107	...	...
12. Medical Stores, Local Fund Dispensaries...	9,725	...	...
13. Muzrai Surplus and Temple Funds ...	2,91,049	...	1,45,700
14. Gumbaz Fund	17,000	1,722	17,000
15. Military—			
(a) Silledar Stable Fund ...	1,028	...	...
(b) Chanda	36,874	...	...
(c) Barr Lines Repair Fund ...	2,045	...	...
(d) Manure Fund	105	...	...
(e) Stallion Fund	1,966	...	...
(f) Cloth Surplus Fund	7,583	..	...
(g) Equipment Account	...	69,506	...
16. Sayer, &c., collections payable to Inamdars.	26,222	...	...
17. Private Estates under Government management.	19,474	...	...
Total B Class Funds ...	35,62,231	71,228	16,61,300
III. Deposits—			
1. Revenue Deposits	8,86,960	..	...
2. Judicial Deposits	1,05,600	...	...
3. Mysore Government Savings Bank Deposits.	28,43,522	...	...
4. Mysore Town Improvement Deposits ...	15,230	...	...
5. Palace Deposits	13,064	...	...
Total Deposits ...	38,64,376	...	...
IV. Credits transferable to Revenue Receipts—			
1. Contributions received for new irrigation.	1,14,902	...	...
2. Proceeds of grass cultivation, Cubbon Park.	1,634	...	...
Total Credits transferable to Rev. Receipts ...	1,16,536	...	...

STATEMENT—VIII

Public Debt Account—*concluded.*

	Credit Balance	Debit Balance	
		Cash	Investments
	Rs.	Rs.	Rs.
V. Advances as per Statement VIII A ...	...	9,55,102	...
VI. Loans as per Statement VIII B ...	...	8,58,012	...
VII. Mysore Artware Account	161	2,876	...
VIII. Suspense—			
Public Works Department	1,64,933	...	...
Railway	...	2,51,692	...
Sanitary	3,114	...	...
Total Suspense ...	1,68,047	2,51,692	...
IX. Royalty Account with Messrs Coutts and Co. ...	13,480	...	...
X.—Remittances—			
1. Departmental—			
Public Works Department ...	3,15,017	...	...
Sanitary	21,091	...	...
Railway	13,290	...	...
Revenue Survey	2,711	...	...
Forest	13,991	...	...
Palace Muzrai	7,823	...	...
2. Local—			
Remittances between District and Taluk Treasuries.	97,165	...	...
Remittances between District and Huzur Treasuries.	...	2,76,383	...
3. P. W. Transfer Receipts, Supply Bills, &c.	1,14,381	430	...
Total Remittances ...	5,85,469	2,77,118	...
XI. Account with Her Majesty's Treasury ...	82,990	...	...
Total Public Debt Account ...	110,49,156	24,16,028	39,82,000
Net Credit Balance ...	46,51,128	...	...

Statement VIII A

Advances.

No.	Particulars	Debit Balance on 30th June 1894.	Amount since adjusted.
		Rs.	Rs.
1	Permanent advance	22,204	...
2	*Working Advances under monthly adjustment.*		
	(*a*) Forest working charges	96,629	...
	(*b*) Jail manufacture	2,163	...
	(*c*) Supply of liquor by Messrs. Parry & Co.	22,994	...
	(*d*) Kheddah working charges	26,210	...
3	*Advances for Public Works by Civil Officers under adjustment on completion bills.*		
	(*a*) Relief works	97,119	40,583
	(*b*) Muzrai works, Temples, &c.	56,825	620
	(*c*) Minor works	14,614	756
4	Removal of houses and other improvements in the Mysore Fort ...	69,725	...
5	Improvement and extension of Mysore City	42,836	...
6	Ditto ditto Bangalore City	53,668	...
7	Ditto ditto Yedatore Town	7,165	...
8	Survey Boundary mark charges	25,387	...
9	Takavi advances	12,606	...
10	Silos	104	...
11	Reception of important personages	21,713	5,051
12	Entertainment of Native guests during Dassera	1,164	827
13	Entertainment of guests during Races	1,500	1,500
14	Viceroy's visit to Kakenkote Khedda camp	2,500	2,500
15	Viceroy's visit to Mysore	36,658	36,658
16	His Highness' visit to Khedda and presents to Khedda officials ...	3,600	3,600
17	H. H. the Maharaja's tour outside the Province	73,725	57,103
18	Ditto Provincial tour	19,290	16,136
19	Chicago Exhibition	18,079	18,079
20	Clothing for Imperial Service Troops	11,328	11,328
21	Acquisition of lands and houses for public purposes	26,505	13,609
22	Purchase of securities for the Muzrai Department	67,995	67,995
23	Purchase of books and journals	4,178	4,178
24	Palace on account of Khillats and Decorations for investiture of titles	27,959	...
25	Departmental advances	19,422	9,854
26	Miscellaneous advances; (a) Under Chief Secretary's orders ...	30,055	20,591
	(b) Under Deputy Commissioners' orders...	45,254	22,252
27	Balance at Presidency Banks	8,959	8,959
28	Cash Balance with (a) Revenue Survey Department ... 977	...	...
	(b) Artware Department ... 986	...	...
	(c) Palace Muzrai Department ... 8,206	...	...
		10,169	...
29	Suspense—Credits under adjustment	—25,200	...
	Total Advances ...	9,55,102	3,42,179

STATEMENT VIII B

Loans Outstanding on 30th June 1894.

To whom paid.				Rate of interest.	Balance on 30th June 1894.
A—Loans for Relief of Encumbered Inamdars.				Per cent.	Rs.
1. Basappaji Urs				...	—1,445
2. Agrahar Nanjaraj Urs and his brother Devaraj Urs				...	7,794
3. Ditto ditto ditto				5	36,000
4. Venkat Subbammanni, widow of Nanjaraj Urs				5	16,000
5. Regimentdar Lakshman Rao				5	14,296
6. Sivansamudram Jahaghirdar				5	25,806
7. Musahib Rama Rao				5	21,552
8. Tippaiya's family—Sirnivas Rao and Venkatesaiya ...				5	6,336
9. Ditto—Sirnivas Rao and Kesavaiya				5	2,943
		Total	...		1,29,282
B—Encouragement of Local Industry.					
1. (*a*) Mysore Maharaja's Spinning and Manufacturing Company, Ld.				6 and 5	2,15,900
(*b*) Shares in ditto ditto					50,000
2. (*a*) Bangalore Woollen & Cotton Mills Company, Ld.—(Debentures)				6	50,000
(*b*) Shares in ditto ditto					15,100
3. For new Weavers' village, Mysore City—to Sahukar Chik Viranna..					47,660
4. Syad Amir Alli—for Husseini Coffee Peelers—					
Out of the amount paid in September 1892		...	710		
Ditto	in April 1893	...	3,500		
Ditto	in July 1893	...	565	...	5,275
Ditto	in Sep. 1893	...	500		
		Total	...		3,83,935
C—House Building Loans.					
1. Mr. C. M. Leonard				4	4,200
2. Bangalore District				...	17,268
3. Tumkur ditto				...	2,280
4. Mysore ditto				...	9,258
5. Kadur ditto				...	7
6. Chitaldroog ditto				...	1,500
		Total	...		34,513
D—Land Improvement Loans.					
1. Mayasamudra Ramaiengar				5	2,000
2. Jodidar Krishnasastri				6¼	136
3. Venkataramaiya				...	17
4. Nanjundappa, Maddagiri				...	280
5. Nanjundaiya, Nanjangud				...	100
6. Saguvali kattes—incomplete				...	17,124
7. Ditto completed				...	18,478
8. Irrigation wells—incomplete				...	1,77,824
9. Ditto completed				...	57,206
		Total	...		2,73,165
E—Famine Loans.					
To Weavers—					
Bangalore District	4,182	14	11		
Kolar ditto	277	12	7		
Tumkur ditto	294	4	0		
Mysore ditto	4,761	8	0	...	9,677
Chitaldroog ditto	160	0	0		
Total ...	9,676	7	6		

STATEMENT VIII B

Loans Outstanding on 30th June 1894—*concluded.*

To whom paid.	Rate of interest.	Balance on 30th June 1894.
	Per cent.	Rs.
F—Municipal Loans.		
1. Mysore Municipality	...	6,000
2. Closepet ditto	4	614
3. Water-supply to Channapatna	4	9
4. Filling up pits in Shimoga	4	409
5. Sanitary improvement, Chitaldroog Town	4	416
6. Ditto Davangere	4	808
7. For roads, Holalkere	4	173
8. For sanition, Nanjangud Taluk.	4	2,903
9. Ditto Yedatore	4	1,217
Total ...		12,549
G—Other Loans.		
1. Bishop Cotton's Schools and College	4	10,716 4,000
2. Lingal Naik, Pallegar, Chitaldroog	...	175
Total ...		14,891
Grand Total ...		8,58,012

STATEMENT IX

Cash Balance and Securities on 30th June 1894 and 28th February 1895.

I—Cash.	On 30th June 1894.	On 28th February 1895.
	Rs.	Rs.
In Government Treasuries	29,38,278	53,59,980
In Madras Bank as Current Deposits ..	61,61,218	12,80,768
Total I Cash ...	90,99,496	66,40,748

II—Govt. of India Pro-Notes and Mysore Ry. Loan Debentures.	On 30th June 1894.			On 28th February 1895.		
	Govt. of India Pro-Notes.	Mysore Ry. Loan Debentures.	Total.	Govt. of India Pro-Notes.	Mysore Ry. Loan Debentures.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—STATE SURPLUS REVENUE	60,59,700	5,30,000	65,89,700	84,02,900	5,48,000	89,50,900
B—FUNDS INCLUDED IN PUBLIC DEBT ACCOUNT.						
1. Railway Loans Repayment	23,20,700	...	23,20,700	23,87,700	...	23,87,700
2. Personal Estate of H. H. the Maharaja.	9,99,000	2,94,500	12,93,500	9,99,000	2,94,50	12,93,500
3. Muzrai Institutions	96,500	49,200	1,45,700	1,61,500	49,200	2,10,700
4. Prince Gulam Mahomed's Charity Fund	1,66,500	...	1.66,500	1,66,500	...	1,66,500
5. Gumbaz Fund	17,000	...	17,000	17,000	...	17,000
6. Empress Girls'-School Fund (Tumkur)	3,300	...	3,300	3,300	...	3,300
7. Maharaja's Scholarship Fund ...	5,100	...	5,100	5,100	...	5,100
8. Village School Fund	...	...	...	2,12,200	...	2,12,200
9. Chamraj Bahadur's Estate Fund ...	21,500	...	21,500	21,500	...	21,500
10. Sivaramraj-Bahadur's do ...	8,700	...	8,700	7,400	...	7,400
Total B ...	36,38,300	3,43,700	39,82.000	39,81,200	3,43,700	43,24,900
C—SECURITIES DEPOSITED BY CONTRACTORS AND OFFICIALS.						
1. By Messrs. Parry and Co. for Arrack Contract.	30,000	...	30,000	30,000	...	30,000
2. By Seshachella Mudliar for Toddy Contract, Mysore District.	6,500	1,500	8,000	6,500	1,500	8,000
3. By Boganna and Maiganda Deva Mudliar for Ganja Contract.	4,000	5,000	9,000	4,000	5,000	9,000
4. By Ramanna for Toddy Contract, Mysore District.	4,000	500	4,500	4,000	500	4,500
5. By Chikka Viranna for ditto ...	4,000	...	4,000	4,000	..	4,000
6. By Sleeper Contractor, Kadur District	...	2,000	2,000	...	2,000	2,000
7. By District and Sessions Judge Nandidroog Division, on account of Haneefa Bee, lunatic.	...	11,000	11,000	...	...	...
8. By Officials	20,100	26,000	46,100	20,100	26,000	46,100
Total C ...	68,600	46,000	1,14,600	68,600	35,000	1,03,600
Grand Total II (A, B, and C) ...	97,66,600	9,19,700	106,86,300	124,52,700	9,26,700	133,79,400

III—Investments in Joint Stock Companies.	On 30th June 1894.	On 28th Feb. 1895.
A—STATE FUNDS.		
(a) *Indian Currency.*		
	Rs.	Rs.
1. Shares in Maharaja's Spinning Co., Ld.	50,000	37,500
2. Shares in the Bangalore Woolen and Cotton Mills Co., Limited	15,100	15,100
3. Debentures in ditto ditto	50,000	50,000
Total ...	1,15,100	1,02,600
(b) *Sterling.*		
	Fully Paid-up Shares.	£	£
1. Mysore-Wynaad Consolidated Gold Mining Co., Limited ...	5,000 of £ 1	5,000	5,000
2. Mysore-Nagar Gold Mines Ld.	7,000 of £ 1	7,000	7,000
3. Mysore-Haranahalli Gold Mining Co.	7,000 of £ 1	7,000	7,000
4. Kempinkote Gold Field Ld.	33,583 of s. 5	8,395¾	8,395¾*
Total £ ...		27,395¾	27,395¾
B—PERSONAL ESTATE OF HIS HIGHNESS THE MAHARAJA.			
(b) *Sterling.*	Partly Paid-up Shares		
1. Kempinkote Gold Field Limited	16,000 of 3¾ s. paid up out of 5 s.	...	2,800*
Total *Sterling* A (b) & B (b) ...		...	£ 30,195¾

Under renewal of certificate through Messrs Coutts & Co.

APPENDIX A.

Proceedings of the Government of His Highness the Maharaja of Mysore, Financial—dated 29th February 1892.

No. 13663-4—752, DATED BANGALORE, 29TH FEBRUARY 1892.

ORDER.—The Government have had under their consideration, for some time past, the desirability of somewhat altering the existing arrangements in regard to the Huzur Treasury of the State.

2. The Khazana Bakshi has hitherto filled two functions—namely, those of a Treasurer and a Treasury Officer. He is an officer of status among the Darbar Officers on the Head-quarters Staff, and while recognizing it as necessary that he should always occupy this position, the Government are of opinion that he should be the Treasury Officer of the State Huzur Treasury, and that there should be under him a Treasurer, whose status should be superior to that of Treasurers in the subordinate District Treasuries. * * * * *

3. The Government accordingly resolve as follows:—

(1) Mr. Virasawmi Mudaliar, the Khazana Bakshi, to be appointed Treasury Officer of the Huzur Treasury, his salary being raised to Rs. 500 per mensem. This order to have effect from the date on which Mr. Virasawmi Mudaliar relieved Mr. Srinivasacharlu of the charge of the Huzur Treasury. * * * * * *

(2) Mr. T. Rayalu Chetty to be appointed as Huzur Treasurer on Rs. 100 rising to Rs. 175 per mensem by annual increments of Rs. 15. He should give security for Rs. 20,000. This order to have effect from the date on which he assumed the duties of the Huzur Treasurer.

(3) The appointment of the Sheristadar of the Huzur Treasury should be abolished, the present incumbent of the office now on leave being allowed to retire.

(4) The duties of the Khazana Bakshi, as Treasury Officer, and of the Huzur Treasurer, as Treasurer, should be regulated by the rules of the Account Code.

(5) The Huzur Treasury to be subordinate to the Comptroller as other Treasuries under the rules in force. The Comptroller is responsible for seeing that the duties of this Treasury are regularly conducted in accordance with the rules, and for bringing to notice any irregularities therein.

(6) Mr. Eagles, Assistant Comptroller, to continue to perform all the duties of the Comptroller, until a separate officer is appointed as Comptroller.

(7) The Bangalore Branch of the Madras Bank to be regarded virtually as the State Reserve Treasury. As a rule, no more than Rs. 50,000 in cash or currency notes should be allowed to be kept in the Huzur Treasury, an exception to this rule being allowed only on account of small coins in course of being supplied to subordinate Treasuries or on account of remittances from, or supplies to, such Treasuries, and special care being always taken in all such exceptional cases to ensure that the Huzur Treasury balance is reduced as quickly as possible to the normal sanctioned figure of Rs. 50,000.

(8) All Government of India securities, on whatsoever account, to be deposited in the Madras Bank for safe custody. Mysore Government Debentures should be deposited in the Huzur Treasury in a separate chest under the joint lock of the Comptroller and Khazana Bakshi. The Comptroller is authorized to draw interest on such Debentures standing in the name of the Dewan.

(9) Landed property forming part of the security given by the * * * Huzur Treasurer should be secured in favor of the Dewan for the time being, by registered deeds.

(10) On the first working day in every month, the Huzur Treasury should be inspected by an Officer deputed by the Dewan. This Officer should submit to the Dewan his Inspection report in the prescribed form. In the absence of such special deputation by the Dewan, the inspection shall be done and be duly reported by the Comptroller.

(11) Eventually the whole of the Stamp Department should devolve upon the Khazana Bakshi. But, pending the issue of rules upon the subject, the present arrangement, under which the Comptroller is the Superintendent and the Khazana Bakshi is the Deputy Superintendent, will continue in force.

(12) In regard to the manner in which the account of the Dewan of Mysore with the Madras Bank (both the Bangalore Branch and the Madras Head Office), as well as with Messrs. Coutts & Co., London, is to be operated upon for State purposes, the subjoined Rules are issued for the guidance of all concerned.

T. ANANDA ROW,
Chief Secretary.

To—The Comptroller.
The Treasury Officer of the State Huzur Treasury, Bangalore.

The following Rules for operating on the Dewan's Account with the Bank of Madras, and with Messrs. Coutts and Co., London, have been sanctioned by His Highness the Maharaja's Government.

I—Deposits in the Bangalore Branch of the Bank of Madras.

(1) All credits are to be made as at present, the Bank being competent to receive moneys paid by whomsoever to the credit of the Dewan's Deposit Account.

(2) Moneys should be withdrawn from the Branch Bank at Bangalore, only by cheques signed by the Comptroller and countersigned by the Khazana Bakshi. They shall be competent so to withdraw, by means of cheques, specie to any amount (*a*) for the use of the Huzur and other Treasuries within the State, in either which case, the specie shall be brought into the Huzur Treasury in the first instance, or (*b*) for payment into the Resident's Treasury at Bangalore, in which case, the specie shall be paid into the Resident's Treasury.

(3) For all other withdrawals from the Branch Bank at Bangalore, the Comptroller and the Khazana Bakshi are authorized to draw cheques up to a limit of Rs. 10,000 in any one week from a Monday to the following Saturday (both days inclusive). No cheques shall be issued beyond the above mentioned limit without the written sanction of the Dewan recorded upon such cheques.

(4) The purpose for which a cheque is drawn should be specified in the advice given to the Bank. Printed advice in the form (No. I) appended should be used with serial numbers and counterfoils, the duplicate counterfoils being submitted to the Dewan for information, from time to time as issued.

(5) The Madras Bank have kindly consented to have the Pass Book written up and returned to the Comptroller once every week, and at the same time to send to the Dewan an extract of the same, weekly, showing the balance on hand. The Khazana Bakshi should also submit to the Dewan, weekly, the balance according to the Treasury Cash Register, together with explanation of the difference, if any, between the Branch Bank Pass Book and Treasury Cash Register.

II—The Dewan's Account with the Madras Head Office of the Bank of Madras.

(1) Requisitions for withdrawing money from this account shall always be by means of printed letter in the appended form (No. II), the duplicate counterfoils of which should be submitted to the Dewan, from time to time as issued.

(2) Transfers from this account to the credit of the Dewan's account at the Branch Madras Bank at Bangalore may be made to any extent upon the requisitions signed by the Comptroller.

(3) In all other cases, the requisitions shall be signed by the Comptroller and Khazana Bakshi, and when a limit of Rs. 10,000 is exceeded in any one week from a Monday to the following Saturday (both inclusive), the requisitions concerning such excess shall also bear the Dewan's sanction in writing.

(4) When any requisition is for payment of a bill at the Head Office of the Bank, such bill duly passed for such payment shall be attached in original to such requisition.

(5) In every case, the purpose for which a requisition is made shall be specified in the margin of the same.

(6) The Madras Bank have kindly consented to send to the Comptroller a monthly statement of account, which will be submitted to the Dewan for inspection monthly.

III—Mysore Royalty Account with Messrs Coutts & Co.

(1) The fixed periodical payments now in force will continue. A list of the same should be furnished to the Dewan, and additions to it will be under the Dewan's sanction in writing.

(2) On the requisitions of Heads of Government Departments, the Comptroller is authorized, by means of requisitions, to instruct Messrs. Coutts & Co., London, to make payments up to a total limit of £500 in any one week ending with a mail day. Requisitions for payments in excess of this weekly limit will bear the Dewan's sanction in writing.

(3) The requisitions should be in printed form (No. III,) and the duplicate counterfoils of them should be submitted to the Dewan on the day following each mail day.

(4) The quarterly accounts received from Messrs. Coutts & Co., London, should be submitted in original for the Dewan's inspection with Comptroller's explanations and the original register kept in the Comptroller's Office.

K. SHESHADRI IYER,
Dewan of Mysore.

OFFICE OF THE DEWAN OF MYSORE.
Dated Bangalore, 29th February 1892.

Form No. 1.

COUNTERFOIL OF ADVICE.

List of Cheques drawn on the Bank of Madras, Bangalore.

Serial No. on Cheque

Printed ditto

Date of ditto

Amount ditto

To whom payable

On what account

Comptroller,
Mysore Govt.

Bakshi.

No.

Dated 189

Form No. 1.

ADVICE LIST No.

To—The Agent, Bank of Madras, Bangalore.

Sir,

I beg to advise having to-day issued upon you the under-noted Cheques amounting to Rupees *

Bangalore,
The 189

Bakshi,
Huzur Treasury.

Comptroller,
Mysore Govt.

Numbers.		To whom payable.	On what account.	Amount.			Requisition on which issued.
Serial.	Printed on Cheques.			Rs.	A.	P.	

* To be entered in words.

Form No. 1.

For submission to the Dewan. Duplicate of Counterfoil of Advice.

List of Cheques drawn on the Bank of Madras, Bangalore.

Serial No. on Cheque

Printed ditto

Date of ditto

Amount ditto

To whom payable

On what account

Comptroller,
Mysore Govt.

Bakshi.

No.

Dated 189

Form No. 2

Counterfoil of Letter of Requisition sent to the Bank of Madras, Madras.

No. of the letter.

Date of the requisition.

Amount.

For what account, and, if in payment of any bills passed for payment at the Madras Bank, Madras, the particulars of such bill, which is attached in original to the requisition.

Name of payee.

Place of payment.

Comptroller.

Name of party to whom payment is to be made.	On what account and upon what authority.	Amount. Rs.	Amount. A.	Amount. P.	Place of payment.	Remarks

Form No. 2

Office of the Comptroller, Mysore Govt.

Bangalore, 189

No.

From

The Comptroller, Mysore Government.

To

The Secretary and Treasurer, Bank of Madras, Madras.

Sir,

I have the honor to request that you will be so good as to make the payments noted in the margin, on application, and debit the same to the Dewan's account with the Bank of Madras.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller

Khazana Bakshi.

Form No. 2

For submission to the Dewan.

Duplicate of the Counterfoil of Letter of Requisition sent to the Bank of Madras, Madras.

No. of the letter.

Date of the requisition.

Amount.

For what account, and, if in payment of any bills passed for payment at the Madras Bank, Madras, the particulars of such bill, which is attached in original to the requisition.

Name of payee.

Place of payment.

Comptroller.

Form No 3.

Counterfoil of Requisition on
Messrs. Coutts & Co.,
59, Strand, London, W. C.

Serial No. of requisition.

Date of do

Amount to be paid.

Name of payee

On what account.

Upon what authority

Comptroller.

BANGALORE,

The 189

Name of party to whom payment is to be made.	On what account and upon what authority.	Amount. £.	s.	d.	Remarks.

Form No. 3.

OFFICE OF THE COMPTROLLER,

MYSORE GOVERNMENT,

Bangalore, 189

From

The Comptroller,
Mysore Government

To

Messrs. Coutts & Co.,
Bankers, 59, Strand,
London, W. C

Gentlemen,

I have the honor to request that you will be so good as to make the payments noted in the margin, on application, and debit the same to the Mysore Government Royalty account with you.

I have the honor to be,

Gentlemen,

Your most obedient servant,

Comptroller

Form No. 3.

For submission to the Dewan.

Duplicate of Counterfoil of Requisition on Messrs. Coutts & Co., 59, Strand, London, W. C.

Serial No. of requisition.

Date of letter.

Amount to be paid.

To whom.

On what account.

Upon what authority.

Comptroller.

BANGALORE

The 189

APPENDIX B.

Proceedings of the Government of His Highness the Maharaja of Mysore, dated 25th April 1894.

READ:—

Government Proceedings No. 1575—122, dated 9th May 1891, regarding the interest to be paid by the Madras Bank on the Deposit Account opened by the Mysore Government with the Bangalore Branch of the said Bank.

READ ALSO:—

Letter dated 22nd March 1894, from the Agent, Bank of Madras, Bangalore, to the Comptroller to the Government of Mysore:—

With reference to the proposed alteration in the agreement this Bank has with the Mysore Government, I now enclose a copy of the proposed new agreement, and as I understand the Dewan is now in Bangalore, we might meet and have the question settled.

Please return the copy of the proposed agreement after perusal.

(Enclosure to the above letter.)

MYSORE ACCOUNT.

The following is the arrangement now sanctioned:—

The rates of interest to be, from 1st July to 31st December ... ... 2 per cent.

From 1st January to 30th June, the minimum to be 2 per cent, but the rate to vary with the Bank's published minimum rate charged for loans against Government Paper as follows:—

Bank's rate, 4 per cent.			Interest 2½ per cent.		
Do	5	do	Do	3½	do
Do	6	do	Do	5	do
Do	7	do and upwards.	Do	6	do

The Mysore Government undertaking to pay into credit of their account the whole of their available balances and not to draw for ordinary requirements between 1st March and 30th September more than five lakhs in any one month and between 1st October and 28th February more than eight lakhs in any one month, in addition to such amounts as may be required for payment to the Government of India on 31st January and 31st March. Drawings for special requirements, such as purchase of Government Paper, &c., to be arranged for beforehand with reasonable notice.

This arrangement to be terminable on 30th June or 31st December in any year by six months' previous notice on either side.

The amounts payable to the Government of India are Rs. 12,25,000 on 31st January and a similar amount on 31st March.

No. 18255—G. 4009, DATED BANGALORE, 25TH APRIL 1894.

ORDER THEREON.—In supersession of the orders contained in Proceedings No. 1575—122, dated 9th May 1891, the Government of His Highness the Maharaja are pleased to approve of the revised agreement with the Madras Bank, Bangalore, forwarded by the Agent with his letter to the Comptroller read above.

L. ANANTASAMI RAO,
Under-Secretary.

To—The Comptroller to the Government of Mysore (returning the letter addressed to him by the Agent, Madras Bank, Bangalore, with its enclosure).

No. 866. *Dated Bangalore, 10th March* 1896.

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FROM

THE RESIDENT IN MYSORE.

To

THE DEWAN OF MYSORE.

4.7 14-94-2

SIR,

In para 51 of your memorandum on the Mysore Finances from 1881-82 to 1893-94, the opinion was expressed that it is desirable to have a complete examination of the State's account by some high Financial Officer of the British Government and it was intimated that if a specially selected officer could be deputed for the purpose, the State would gladly pay all charges connected with his visit to, and employment in, Mysore.

2. In order to meet the wish thus expressed and at the same time to place the Government of India in a position to advise the State in regard to the management of its finances, my predecessor Mr. LeeWarner in April last made an application to the Government of India to depute an Officer of the British Finance Department to undertake a complete examination of the accounts and system under which they are maintained in the State; and as you have already been informed, Mr. T. H. S. Biddulph, Deputy Auditor General, has been selected for this duty. Mr. Biddulph will arrive about the 15th March. During the period of his deputation he will receive the pay of his grade (Rs. 1,800) with exchange compensation allowance thereon and deputation allowance at the rate of Rs. 250 a month. He will be accompanied by the following staff:—

Superintendent on Rs. 230 a month.
First class Clerk on Rs. 130 do
Permanent Peon on Rs. 8 do
Temporary Peon on the local rate of wages.

Mr. Biddulph and his staff will draw daily (Travelling) allowance under Article 1162 (b) of the Civil Service Regulations, irrespective of the length of their halts. It is possible that he may require the services of another Superintendent and of a copyist. The pay and allowances (including Travelling allowance) of Mr. Biddulph and his staff will, after audit by the Comptroller of India Treasuries, be recovered from the Mysore State. If the period of their deputation extends over six months, it will also be necessary for the State to pay contribution on their behalf under the rules laid down in Articles 808 and 809 of the Civil Service Regulations.

3. For assistance in the performance of his duties Mr. Biddulph has been referred to myself and to the Durbar. I propose to place in Mr. Biddulph's hands such available information as will enable him to advise the Government of India on the state of the Mysore Finances and I would suggest that he be furnished by the Durbar with a note showing the matters which in their estimation require special attention.

I have the honor to be,
Sir,
Your most obedient servant,
K. D. ERSKINE,
for *Resident.*

Memorandum on the Mysore finances from 1881-2 to 1893-4 and connected papers

No 866

(4)

From,

4714-94-2

The Resident in Mysore.

To, The Dewan of Mysore.

Dated Bangalore 10th March 1896.

Sir,

In para 51 of your memorandum on the Mysore finances from 1881-2 to 1893-4, the opinion was expressed that it is desirable to have a complete examination of the State's account by some high financial officer of the British Government, and it was intimated that if a specially selected officer could be deputed for the purpose the State would gladly pay all charges connected with his visit to, and employment in Mysore:

2 In order to meet the wish thus expressed

expressed, and at the same time
to place the Government of India
in a position to advise the State
in regard to the management
of its finances, my predecessor,
Mr Lee Warner, in April last,
made an application to the
Government of India to depute
an officer of the British Finance
Department to undertake a
complete examination of the accounts
and system under which they are
maintained in the State; and as
you have already been informed,
Mr J. H. S. Birdwood, Deputy Auditor
General, has been selected for this
duty. Mr Birdwood will arrive about
the 15th March. During the period
of his deputation he will receive
the pay of his grade (Rs: 1800/-) with
exchange compensation allowance
thereon and deputation allowance
at the rate of Rupees 250/- a month.
He will be accompanied by the
following

following staff:—

Superintendent on Rs: 230/- a month

First class clerk one Rs: 130/- a month

permanent peon Rs: 8/- a month

Temporary peon on the local rate of wages—

Sir Rudolph and his staff will draw daily (Travelling) allowance under article 1162(b) of the Civil Service Regulations, irrespective of the length of their halt. It is possible that he may require the services of another superintendent and of a copyist. The pay and allowances (including travelling allowance) of Sir Rudolph and his staff will, after audit by the Comptroller of India Treasuries be recovered from the Imperial State. If the period of their deputation extends over six months, it will also be necessary for the State to pay contribution on their behalf under the rules laid down in articles 808 and 809 of the Civil Service Regulations

Regulations.

3. For assistance in the performance of his duties Mr Bridges has been referred to myself and to the Durbar. I propose to place in Mr Bridges hands such available information as will enable him to advise the Government of India on the state of the Mysore finances, and I would suggest that he be furnished by the Durbar with a note showing the matters which in their estimation require special attention

I have &c

(Sd) K. D. Erskine
for Resident

Q.7 14-94-3.

813

No. 1042. *Dated, Bangalore, 20th March* 1896.

FROM

THE RESIDENT IN MYSORE.

To

THE DEWAN OF MYSORE.

SIR,

In continuation of my No. 866, dated the 10th March, I propose that Mr. Biddulph's report on the matters detailed in paragraph 2 of that letter should, when ready, be submitted, in duplicate, simultaneously to the Mysore Government and to myself; and that the suggestions contained in it should be dealt with in the first instance by the former, the State's proceedings thereupon being forwarded to me. I would then submit the result to Government with my own remarks, it being understood that the Mysore Government will not pass any orders until the Government of India has had an opportunity of communicating its remarks. I have ascertained that the Government of India approves of this procedure.

2. I have also ascertained that the Government of India has no objection to Mr. Biddulph being appointed to the special duty by the Mysore Government but it will be remembered that it is also part of his duty as previously remarked, to advise the British Government in regard to the administration of the Mysore Finances, which object will in my opinion be adequately secured by the procedure above noted.

I have the honor to be,
Sir,
Your most obedient servant,

K. D. ERSKINE, CAPTAIN,
for *Resident*.

Note.—The Resident explained to me to-day that this is not intended to debar the Durbar taking such action as they may consider fit to give effect to Mr. Biddulph's suggestions, only that his suggestions should not be set aside without previously consulting the Government of India.

K. S.
28/9/96.

2013/No VI

No. 1042.

With Note

9.714-94-3

From

The Resident in Mysore.

To

The Dewan of Mysore.

Dated Bangalore, 20th March 1896.

Sir,

In continuation of my No: 866 dated the 10th March, I propose that Mr: Biddulph's report on the matters detailed in paragraph 2 of that letter should when ready, be submitted, in duplicate, simultaneously to the Mysore Government and to myself; and that the suggestions contained in it should be dealt with in the first instance by the former, the State's proceedings thereupon being forwarded to me. I would then submit the result to Government with my own remarks it being understood that the Mysore Government will not pass any orders until the Government of India has had an opportunity of communicating its remarks. I have ascertained that the Government of India approves of this procedure.

2.

Note

The Resident explained to me today that this is not intended to debar the Durbar taking such action as ~~may~~ they may consider fit to give effect to Mr Biddulph's suggestions and that his suggestions will not be set aside without previous consultation with the Govt of India.

~~Durbar~~ C/o

Put like to Durbar

28/9/96

2. I have also ascertained that the Government of India has no objection to Mr: Biddulph being appointed to the special duty by the Mysore Government but it will be remembered that it is also part of his duty as previously remarked, to advise the British Government in regard to the administration of the Mysore Finances, which object will in my opinion be adequately secured by the procedure above noted.

I have the honor to be,

Sir,

Your most obedient servant.

K. D. Erskine Captain,

For Resident.

4

OFFICE OF THE DEWAN OF MYSORE,

No. 21—D. DATED, BANGALORE, *29th September 1896.*

FROM

THE DEWAN OF MYSORE.

To

THE RESIDENT IN MYSORE.

SIR,

Adverting to your letters Nos. 866 and 1042, dated 10th and 20th March 1896, I have the honor to forward herewith a copy of the report dated Bangalore, 13th July 1896 (with Appendices A to F), submitted by Mr. T. H. S. Biddulph, Deputy Auditor General of the British Government, whose services were kindly lent to the Darbar, for an examination of the financial condition of the State and its system of accounts.

2. Mr. Biddulph has completed his investigation on these subjects, and in compliance with my request he has also verified the figures contained in the Financial Report for 1894-95. The results of his investigation and examination, and his opinions based thereupon, are set forth in his Report and the Appendices attached thereto.

3. I am glad to find that Mr. Biddulph takes a favorable view of the general financial condition of the State. I also note with satisfaction that he has been able to scrutinize and check the figures contained in the Financial Report for 1894-95 (which were in continuation of those in my Memorandum on the Mysore Finances dated 27th March 1895), and that he has in particular verified outstanding balances of every kind including "Recoverable Advances," and has found our investments and balances of all kinds in correct order. (*Vide* paras 63 and 64 of his Report and Appendices A and B.)

4. With these preliminary remarks, I now proceed to deal with the various matters of detail discussed in the report.

5. ***Redemption of Railway Loans*** (*paras* 16 *to* 20).—Beginning with the financial condition of the State, the first question discussed by Mr. Biddulph relates to the Sinking Fund for Railway Loans. Mr. Biddulph, in his Appendix C, describes several alternative proposals for

the liquidation of the Railway Loans when they become payable. The main aim of these proposals is to close further payments into this Fund, to reduce its balance to the amount required to liquidate the local Railway Debenture Loan of 20 lakhs of rupees, and to start a separate Sinking Fund in Sterling for the purpose of liquidating the Sterling Loan of £1,200,000 raised in England on the security of the Secretary of State. I agree that some such arrangement should now be carried out, and, after due consideration of the various alternatives suggested, I am of opinion that the simplest and most suitable plan will be as follows:—

1*st*.—To form a Sterling Sinking Fund under the arrangement sanctioned by the Secretary of State and on the lines suggested in para 5 of Residency letter No. 1152—1619, dated 4th April 1889. The State to pay into this fund £14,630 per annum, with effect from 1895, so that, by means of 42 annual payments from 1895 to 1936 (both inclusive), there would accumulate at 3 per cent the sum of £1,200,000 for the full liquidation in 1936 of the Sterling Loan raised in England.

2*ndly*.—The payments now required are, £14,630 due in 1895 and £14,630 due in 1896, with interest at 3 per cent from 30th June of the respective years, and hereafter an annual payment of £14,630 should be regularly made on or before 30th June of every year till 1936, in which will be made the 42nd or the last payment required. I would fix the 30th June for the annual payments, as the Mysore official year ends on that date, and as about that time our Treasury balance is likely to be higher than in any other part of the year.

3*rdly*.—Having in the foregoing manner provided for the Sterling Sinking Fund required to liquidate the Sterling Loan, there should be no more payments into the Railway Loans Redemption Fund now maintained by the State. The balance to its credit (which on 30th June 1895 amounted to Rs. 27,81,513), should be reduced to 20 lakhs of rupees by the write-back of the difference to the General Revenues. This difference (namely Rs. 7,81,513) will be just sufficient to cover the first three payments into the Sterling Sinking Fund, as above proposed.

4thly.—The reduced balance of the present Railway Loans Redemption Fund should be in the form of Government of India Securities of the nominal value of 20 lakhs, and should be maintained in that form till actual repayment of the local Debenture Loan of 20 lakhs in August 1902. The interest meanwhile accruing on the reduced fund (about Rs. 70,000 per annum) should be used towards the one lakh per annum required as interest on the loan, the remainder (about Rs. 30,000 per annum) being met from the General Revenues.

6. The foregoing proposals have the effect of reducing the State's annual Railway payments as follows :—

Present.	Rupees.	Future.	Rupees.
Railway Loans Redemption Fund.	4,00,000	Sterling Sinking Fund £14,630 =	2,54,000
Interest on local Debenture Loan of 20 lakhs.	1,00,000	Amount required for interest on local Debenture Loan of 20 lakhs, over and above the interest realized on the Railway Loans Redemption Fund balance.	30,000
Total ...	5,00,000	Total ...	2,84,000
Interest on English Loan £48,000=	8,23,000	Interest on English Loan ...	8,23,000
Grand Total ...	13,23,000	Grand Total ...	11,07,000
		Saving per annum ...	2,16,000

The foregoing appears to me to be by far the simplest plan. Nothing is likely to be gained by partially closing the local Debenture Loan to the extent of $5\frac{1}{2}$ lakhs as recommended by Mr. Biddulph. The $5\frac{1}{2}$ lakhs referred to by him is the nominal value of debentures of this loan purchased by the State on the Surplus Investment Account, and his proposal, if carried out, will needlessly disturb that account.

7. I beg to take this opportunity, in continuation of my letter to you No. 31—D, dated 14th October 1895, of soliciting the help of the British Government as regards the proposed Sterling Sinking Fund. Placed, as the Darbar is, without any dealings in a foreign money market, and bearing in mind that the Sterling Loan has been raised for the Darbar by the Secretary of State on the security of the Revenues of Mysore, I venture to submit that the British Government may be pleased to receive from the State the annual payments of £14,630 required for the Sterling Sinking Fund, to accumulate them in the

way proposed, and eventually to liquidate therewith the English loan of £1,200,000 when it becomes repayable in 1936. Another concession I would solicit is, that these annual payments may be received in the manner prescribed for payment of the interest on the Sterling Loan by means of Exchange Accounts with the Accountant General of Madras. The advantages to the Darbar of such an arrangement will be :—

1*stly*.—A fixed rate of interest at 3 per cent for annual payments made for liquidating the Sterling Loan, as any rate lower than 3 per cent will be more unfavorable to them than available Rupee investments;

2*ndly*.—The avoidance of the risk of investments by them in a foreign market; and

3*rdly*.—The assurance that their liability on account of the English Sterling Loan will be completely fulfilled by means of two annual Sterling payments not exceeding in the aggregate £62,630 in any year, namely £48,000 on account of the interest which is already being paid, and £14,630 on account of the Sinking Fund which is proposed with effect from 1895.

8. ***Railway Contracts*** (*paras* 21 *to* 24).—On the financial aspect of our Railway arrangements, I would reserve my remarks till receipt of the fuller report promised by Mr. Biddulph in para 24. Meanwhile, it may be noted in this place that the latest half yearly return received from the Southern Mahratta Railway Company (that for the half year ending 31st December 1895) gives the following information regarding the financial results of the State's Railway Contract with that Company for the 9½ years from 1st July 1886 to 31st December 1895 :—

	Rs.	a.	p.
Net earnings of the Railway...	35,58,424	6	0
Payments— Rs. a. p.			
1. Contribution to Provident Fund .. 32,343	1	1	
2. ¼ Net earnings to Company ... 7,99,651	6	10	
3. Interest paid on English Loan of £1,200,000 71,42,794	10	4	
Total Payments ...	79,74,789	2	3
Balance being net loss to the State ...	44,16,364	12	3

This is an average loss of Rs. 4,64,880-8-0 per annum on the Mysore-Harihar Railway.

9. ***The Tribute*** (*para* 25).—Mr. Biddulph states that at the Rendition the Tribute was raisedto 34½ lakhs (exclusive of Rs. 50,000 Rent of Seringapatam). The Darbar

had no reason for regarding the question in this light, as at the Rendition the sovereignty of Seringapatam was ceded to the Maharaja and the Enhanced Subsidy was fixed at 35 lakhs on other grounds. Nor can I understand the statement in Appendix C, that the Rent of Seringapatam could be charged against the Revenues of the Civil and Military Station, but was not to be taken as part payment of the Subsidy. For the purpose of the present enquiry it is sufficient to note that, under present orders, the Assets of the State stand reduced by the Surplus Revenues of the Civil and Military Station (Rs. 3,65,082 in 1894-95) and the Liabilities increased by the amount of the additional Subsidy (10½ lakhs) with effect from the current year.

10. ***Provision for the Children of His Highness the late Maharaja*** (*paras* 26 *and* 27).—The sanctioned annual provision is over and above the Civil List of 14 lakhs. It is now only Rs. 80,000 and will reach a maximum of Rs. 3,40,000 in 1904, when all the children attain their majority. The provision is only for the children and not for remoter descendants, but the combined provision for both children and remoter descendants need not exceed the limit of six lakhs which the Government of India regard as a reasonable maximum charge on the State Revenues on account of allowances to relatives of the Ruling Chief for the time being. Such a maximum is well within the financial ability of the State, but unless a scheme of pension fund such as that described in my Memo of 6th March 1893 is adopted, there is no chance of the present sanctioned limit of Rs. 3,40,000 being exceeded for many years to come.

11. ***Marriage Dowers and Residences for the Children of His Highness the late Maharaja and provision for Her Highness the Dowager Maharani*** (*paras* 28 *and* 29).—These relate to charges during the minority upon the fixed Civil List of 14 lakhs. On this subject I have nothing to add at present to my remarks in Memo dated 6th March 1895, from which Mr. Biddulph quotes in his Appendix C. The subject will be reported upon separately as required in para 3 of your letter No. 2517, dated 6th July 1895.

12. ***Famine Insurance*** (*para* 30).—No Famine Fund exists as described by Mr. Biddulph. In para 34 of my Notes on Mysore Finances dated 24th September 1889, the proposal was made to form such a Fund with the available surplus, but the advice of the Government of India was that it would be preferable to use the surplus for new Railways rather than borrow money for the same. This advice was accepted, and Colonel Sir Oliver St. John, referring to it, wrote in his D.O. dated Bangalore, 9th June 1890, as follows:—

"From our recent conversations on the subject, I be-
"lieve that you are not indisposed to take this view of the

" question, if it is considered that the formation of a large " Famine Reserve Fund is unnecessary, as it undoubtedly is."

Thus no Famine Fund came to be formed; the Darbar made such Railway extensions as were possible; about the others which are required and which they are anxious to do, further progress is in abeyance, owing to the decision of the Government in regard to extensions towards Erode and Mangalore; the extension from Birur to Shimoga is being started just now; the extension from Arsikere to Hassan is awaiting the sanction of Government; and meanwhile the State has the accumulated surplus described by Mr. Biddulph available for new Railways, for famine protection or relief, or for any other approved State purposes.

13. ***Investments in Joint Stock Companies*** (*paras* 31 *to* 33).—These cannot be regarded as investments in the proper sense of the term as meaning money laid out with the object of increasing it or of securing an income from it. The few shares in the two Cotton Mills at Bangalore, which are held by the State, were taken with the sole object of encouraging the first establishment of this important industry within the State, and in aid of the reconstruction of the Companies after a period of initial trouble and loss. In one Company we have 150 shares of the nominal value of Rs. 250 each, and in the other 151 shares of the nominal value of Rs. 100 each. As regards shares of the nominal value of £27,395¾ in some local Gold Mining Companies, their value is at present quite an unknown quantity. But the State did not pay a single rupee for them, nor could it have got a single rupee in lieu of them. They were accepted as fines on transfers of mining rights by lessees to new working companies, under an approved Mining policy, with the details of which it is perhaps unnecessary to encumber this report. Though it is necessary to show these shares in the books so as not to lose sight of them, it would be a mistake to regard them—and the State never regards them—as assets of any present value.

14. ***Outstanding Loans and Advances*** (*paras* 34 & 35).—The loans are all covered by realizable security. They are described in paras 164 to 267 of Appendix E to Mr. Biddulph's Report. I agree with him that it will be useful to provide by rule that officers responsible for obtaining deeds of mortgage, &c., should report to the Comptroller on a specified date the existence of such deeds and the value of the securities, and that no payment should be made without a report to the Comptroller of the actual lodging of the sanctioned security.

15. ***Advances Recoverable*** (*paras* 36 *and* 37).—The amount of these advances is large as pointed out, and

the officers responsible for them have already the strictest instructions for their early reduction to the lowest possible limit. At the end of the period to which Mr. Biddulph's Report relates, they amounted to Rs. 3,65,093 as shown in Statement No. 2A in Appendix B. They have been reduced to Rs. 1,93,892 by the adjustments of 1895-96 completed up to date and a further material reduction is expected before the books of the year are finally closed.

16. ***State Insurance*** (*paras* 39 *and* 40).—This measure is intended for the benefit of the Public Service of the State. It requires every public servant to contribute as premium, one-tenth of his pay, subject to a maximum limit of Rs. 50 a month, and a proportionate bonus is guaranteed at 55 years of age, or earlier in case of death. The table of premia is taken from the Government Post Office and the Oriental systems of Life Insurance. The rates of premia now levied may require reduction after some experience, under professional advice, as it is never intended that the State should ever make any profit out of this business.

17. ***Agricultural Banks*** (*para* 41).—Mr. Biddulph, in paras 98 et seq. of his Appendix C, enters fully into the principles underlying the constitution of such Banks, basing his observations on Mr. Nicholson's report. I regret I have not had the benefit of seeing this report, but our scheme is based upon the Raiffeisen System which has proved so eminently successful in Continental Europe. The point about this scheme which is relevant to a financial enquiry is its absolute safety as regards moneys entrusted to the Banks. But whether it will succeed in curing agricultural indebtedness or in teaching our raiyats thrift and co-operation, is a far larger question on which it is too early to hazard any opinion. The scheme was published only in October 1894, and during the next year two Banks were established. Since then 14 New Banks have been established, and proposals for 14 more are under scrutiny. In Germany it took many long years of patient toil before Raiffeisen could have the satisfaction of seeing his system appreciated by the people, and in this country, where education is so backward, the time required is necessarily much longer. Whether State help to such Banks should take the form of small loans on moderate interest, depends wholly upon what facilities exist for obtaining such loans from other sources, and where (as with us) the great gulf between private capital and agricultural want is so utterly unbridged, except through the usurious Sowcar, any attempt to establish agricultural credit must necessarily fail, unless the State offers its help in the shape of small loans when the system is still in its infancy. A complete explanation of the principles of the system in Kanarese has been widely circulated, and

the constitution and working of every Bank are regulated by a set of sound intelligible rules.

18. ***Military Department*** (*para* 43).—The difference of $\frac{3}{4}$ lakh in the cost of our Imperial Service Regiment, when compared with the cost of similar corps in the Hyderabad Contingent, is explained by Col. Macintire, Military Secretary to the Mysore Government, as follows:—

"In the first place our Regiment is stronger and consists of 612 of all ranks against 551 In the Hyderabad Contingent Cavalry there are 14 Native Officers, whereas we have, exclusive of the Commandant, 17 Officers and 6 Probationers. Then some extraordinary charges not of a recurring nature have been included in the $3\frac{1}{4}$ lakhs, *viz.*—

By last Army List this is reduced to 506.

	Rs.
Saddlery and Equipment	26,125
Purchase of Transport Ponies	10,100
Pack Saddles	1,926
Constructing Stable	1,260
Feeding 10 horses	960
	40,371

This makes a sum of Rs. 40,000 which should not be debited to the Regiment as an annual charge. Against this however there is an annual charge of about Rs. 10,000 for clothing paid by Government which should be deducted from this Rs. 40,000, as it was not included in the year's accounts under review, which leaves Rs. 30,000 extraordinary expenditure not of a recurring nature. If this amount and the pay of the excess number of Officers and Men be taken together, it will be found that there is not so much difference after all, and the difference probably in favour of Mysore."

19. ***The System of Accounts*** (*paras* 48 to 51).—It is not altogether fair to judge of the Mysore system of account keeping by subjecting it to a minute comparison in matters of detail with the procedure of British India. It was never intended that the British Account Code should be introduced into Mysore in its entirety, but on the other hand every procedure borrowed from that Code had been introduced with careful regard to the requirements of the Native State. In 1862-63, at the request of Mr. Bowring, Commissioner of Mysore, the Government of India were pleased to lend the services of Mr. Hudson as an officer of considerable experience in matters of audit and account and well acquainted with the Budget system, and the theory of Treasury accounts. His duties were then described as follows:—

"Some of the duties of pre-audit, especially those of "District charges, may perhaps be assigned to the new offi- "cer, but his chief duty should be that of audit and adjust- "ment of the accounts of Treasury and other disbursing offi- "cers, rendering you such additional aid in the preparation "of Budget and Financial returns as may be necessary.'

In his Administration Report of 1862-63, Mr. Bowring describes the measures taken for introducing the Budget system, and explains how the rules for conducting Treasury business on the forms of account in use in British Territories adapted to the special requirements of the Province, were prescribed for observance in the Treasuries. This idea of the necessity of a special adaptation of the British procedure to the requirements of the Native Administration was never lost sight of either by the British Government or by its Account Department which supervised Mr. Hudson's work in Mysore; and it may be observed that the Comptroller General himself, in issuing his instructions of May 1873 on the Inspection Report of Mr. Taylor, thought it necessary to preface them by the remark, "I shall not forget that in a "few years British Agency may be displaced, and con- "sequently shall not advise the introduction of any elabor- "ation suited to that agency alone." The system of accounts, initiated and maintained by Mr. Hudson under such circumstances, differed in some particulars from the procedure followed in Account Offices of British India, on the ground that the same was unsuitable or unnecessary for Mysore. The same system has been continued since Mr. Hudson's retirement in 1886, with perhaps a tendency to a greater assimilation with the rules of the British Account Code. I expect to be able shortly to supplement my remarks upon this part of the subject, when I receive the explanation I have already called for from the Mysore Comptroller, regarding any "short cuts" taken in recent years to arrive at results and the checks and the intermediate processes said to have been abandoned.

20. *Paras* 51 *to* 57.—Meanwhile, I agree with Mr. Biddulph that the final closing of the year's accounts within the three months between the end of the official year and the Annual Dasara Address imposes an undesirable strain upon the Account Department, and in order to give that Department the relief which he recommends, I shall in future content myself with giving in the Annual Dasara Address, the preliminary figures for the last year with actual figures for the year preceding it.

21. I also agree with Mr. Biddulph that a special Account Code for Mysore compiled from the British Code, by a process of elimination of all unnecessary provisions, will not be found too large in size for our requirements, and if to the process of elimination which he recommends were added one of adaptation also, the result will be to produce a very satisfactory Code for Mysore. Such a Code has been under contemplation for some years past and a part of it is already actually ready. The whole can be completed and made available for introduction by the end of the current year.

22. The Comptroller has been instructed to remedy such of the defects pointed out by Mr. Biddulph as do not involve a deviation from the procedure as existing in Mysore

and it is expected that the Darbar will be able by 31st March 1897 to report to the British Government that due effect has been given to their instructions as above, together with a list of matters on which Mr. Biddulph's suggestions may not have been carried out as involving a change of the existing system.

23. The preceding para describes the action immediately taken by the Darbar on Mr. Biddulph's report. As regards the future there are two arrangements, the adoption of which, in addition to the promulgation of the Account Code suggested in para 21, I would most strongly advocate as necessary for the uniform continued efficiency of the Mysore Account Department. The first is a system of periodical inspection and audit of the Mysore accounts. No Account Department can be expected to maintain a proper standard of efficiency without the aid of periodical inspections by higher officers. In British India such a system exists, but in Mysore, where the highest Account Officer is the Comptroller himself, an inspection can be arranged for only by means of the loan of a superior officer of the British Government. If the British Government will kindly agree to grant such loans, the periodical inspection of the Mysore accounts by such lent officers need not take place more frequently than once in five years, though the first inspection under the proposed system may with advantage take place two or three years hence. The second proposal I wish to make is also one in which the Darbar have to apply for the help of the British Government. I think it will be most useful to secure a departmental training in the British Account system for selected young men of Mysore. In selecting the men to be sent for such training, the Darbar should be guided by the standard of general education considered necessary for admission into the British financial service. The Darbar should of course bear the expenses of the men they send when they are under training. When these men have received the required training, they should be appointed Superintendents and thus supply the intermediate link now wanting between the Gazetted Officer class and the various sections, and they should be available, in due course, for promotion to the former class, under a system which should be sufficiently liberal to attract to the local Account Service the best young talent available in the country. If due effect begiven to my proposals as above, the Mysore Account Department will be enabled to continue and maintain the high standard of efficiency so essential to the financial prosperity of the State.

I have the honor to be,
Sir,
Your most obedient servant,

S/ K. Sheshadri Iyer.

Dewan.

No 38 D.C. 21st October 1896.
Copy forwarded to the Comptroller for

Mysore for information with a request that he will expedite the submission in due Course of the explanation referred to at the end of para 19 and that he will take steps forthwith to redress all defects pointed out by Mr. Biddulph to the extent it may be possible without material change of system as in force in Mysore and that he will submit before the 31st March 1897 a detailed report of matters in which he may have been able to give effect to Mr. Biddulph's suggestions, together with a list of matters (with explanation) in which he may not have been able to give effect to Mr. Biddulph's suggestions on the ground of the change of system therein involved or for any other good and sufficient reason.

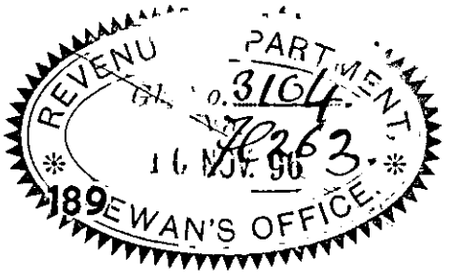
By Order

S/ C. Srinivasiengar

Secretary

45

Gen. 30]



From The Comptroller to the Govt. of Mysore

To *The Revenue Secretary to the Govt. of Mysore.* (1)

Dated 10th November 1896

Despatched

Received

General No. A.
No.

Enclosure No.

Submitting proposals for the revision of the Establishment of his Office —

References to be marked.

(11) Q

GOVERNMENT OF MYSORE

No. A

Comptroller's Office
Bangalore, 10th November
1896.

From

The Comptroller to the
Government of Mysore

To

The Secretary to Government,
General and Revenue Depts.

Sir

I have the honor to acknowledge the receipt of your No. 3C/D.C. dated 1st instant, forwarding copy of the Dewan's letter No. 21-D dated 29th September 1896 addressed to the British Resident in Mysore and directing me to submit in due course the explanation called for

in para 19 thereof and to take steps forthwith to remedy all the defects pointed out by Mr. Biddulph to the extent it may be possible without material changes of the existing system.

2. The explanation called for in para 19 is under preparation and will be submitted within a week.

3. As regards the remedying of the defects pointed out by Mr. Biddulph, I beg to submit the following representation for a very favorable and early consideration of Government.

4. The omission of the following statements and intermediate accounts prescribed

in the British Accounts Code has been noticed

(1) Statement of Disbursers Accounts

(2) Monthly Broad Sheets of Advances, District and Municipal Funds and Loans &c.

(3) Proof Sheets of Deposits.

(4) The more elaborate System of transfers prescribed in the Code part of which was hitherto followed and for the other part a system of correcting entries in the Treasury accounts themselves was substituted by Mr. Hudson and followed up till now.

5. The omission of the following personal checks by a set of Superior Subordinates styled Examiners and Superintendents in the

manner prescribed in the same Code has also been pointed out.

(1) Treasury Classified Abstracts Compiled by District Auditors are not examined by Examiners and a check and encrypance of them passed by a Gazetted Officer before they are compiled into the Detail Books – only a small percentage of which having been hitherto passed by the Assistant Comptroller and that too only occasionally whenever his other work permitted him to do so.

(2) In the Audit Section the work done is not reviewed by a Gazetted Officer or a Superintendent – the —

manager of my office having
been able to do only a portion
of the work in addition to
his other work.

(3) In the Book and Compilation
Branch the postings in the
Detail Books, the consolidat
-ed abstracts journal and
Ledger are not checked
by a Superintendent before
finally passed by the Comptroller
there having been no Super
-intendent for this work.

(4) The Treasury, Budget
Correspondence and
Records is not super
-vised properly and all
the prescribed receipts
and Counter-receipts transit
Registers &c are not
exchanged between the

different Sections of the Office and the progress of the dis- -posal of the papers we are not watched according to the system obtaining in — British Account Offices- there having been no — Superintendent for this work.

6. From the formation of this Office provision was not made for these intermediate Accounts and personal checks nor was the requisite establish- -ment maintained. In 1875 the post of an Examiner was newly created and maintained till 1878. During the general reduction of establishment consequent on famine this

i.e. Mysore Govt [redacted] has been communicating them so far

appointment was abolished by the late Mr. Hudson and was not subsequently reinstated.

7. Nos. (Revenue and other) Receipts and Disbursements under all accounts have since been steadily increasing and have now almost doubled themselves with a corresponding increase of work both in the Account and Audit Branches of this Office without any material increase in the establishment. Added to this, Government have now been pleased to direct me to introduce at once as far as possible the intermediate accounts and Checks prescribed in the British Account Code, the omission of which has been pointed out by Mr. Biddulph

as a defect in the existing system.

8. The distribution of work, the duties and responsibilities of an Accountant General, Deputy Accountant General and other Gazetted Officers as also those of the Examiners and Superintendents will be found described in Volume II, Civil Account Code.

In Chapter 78 (Departmental Regulations)
Chapters 34 to 47 (Audit).
Chapters 48 to 60 - Classified Abstracts and consolidation of Accounts) and
Chapters 69 to 74 on verification of Balances, Resources, Budget &c.

9. To meet the requirements of the distribution and arrangement of work as laid down in the parts of 2d Volume of the Civil Account Code above mentioned and also the increase of work necessitated by the progressive increase of Revenue and Expenditure, I find after a careful examination that an early strengthening of both the Superior and Subordinate establishments of my Office is absolutely necessary. But as regards the Staff of Superior or Gazetted Officers I prefer to reserve my proposals until the report called for in the reference quoted above is ready. One recommendation, however, I beg to be permitted to make at once and that is that my

Manager Vyapare Chetty be pro-
moted to the rank of Chief
Superintendent on such adequate
increase of pay as Government
may be pleased to give him.
I have always entertained a high
opinion of him and I am glad
that in this opinion I am sup-
ported by Mr. Biddulph, who
in his report speaks favorably
of his attainments and capacity
for work. In my humble
opinion an increase of Rs 100/-
is not too liberal an additional
remuneration for a long standing
and deserving Official like Vyapari
Chetti. The Subordinate agency
has to be improved in the manner
formulated in the proposals in
Statement hereunto appended.

It provides for the following Scale:

3. Superintendents at 150 – 20 – 250.

1. for Book Department — 225.
1. Audit Branch — — — 225.
1. Budget Treasurer Correspondence Records — 225.

675.

6. Examiners 100 – 10 – 150.

2. for Treasury Accounts — 275.
1. for Departmental Accounts 137½
1. for Verification of Pensions 137½
1. for Deposits Loans Bills remittances &c — 137½
1. for Municipal, District and Local Fund General and for Excise Accounts — 137½

825

Total for Supervising Staff — — 1500

Accountants

1st Grade 5 at 70 – 5 – 100 — 462½
2d – do — 12 at 50 – 6 – 65 — 735
3d – do — 22 at 30 – 6 – 45 — 907½

Junior Accountants. 8 at 25 Fixed — 200.
— — do — — 10 at 20 " — 200.

Paid Volunteers or Probationers 4 at 15 — — — 60.

2565

Grand Total — — — 4065*

Of this sum Rs 672 is for Examiners and Accountants to Audit Local Funds and Excise Accounts leaving a balance of Rs 3,393 for Provincial Accounts alone.

I may add that in preparing this scale I have taken into account the minimum requirements of any Office work consistent with efficiency. The net increase involved is Rs. 1,537.

10. For Comparison I give below the salaries of Chief Superintendents, Superintendents and Examiners as they obtain in the British Account Department:-

Chief Superintendent — 600 – 700.
Superintendent 1st Class. 400 – 500.
2d do — 300 – 400.
3d do — 200 – 300.

1st Class Clerks
or Assistant Superintendents or
Examiners ——— 100 – 150.

11. Excluding Superior Officers the cost of Establishments in 1885-86 when the Districts were reconstituted after the famine was Rs. 1,85,8/, while the cost as per proposed scale is Rs 3,393/-
The Total Revenue including Local Funds has risen from 129 Lacs in 1885-86 to 197 Lacs in 1895-96. It will thus be seen that the percentage of cost of Establishment to Total Revenue was .014 in 1885 while it would be .017 under the proposed scale.

12. As regards Superintendents I have at present no men in my office with the requisite attainments and qualifications to fill the place of Superintendents

permanently and would therefore beg the Government to select as early as possible three graduates in Political Economy preferably or in Mathematics in the manner they consider best and to send to the office of the Accountant General, Madras, for undergoing the necessary training for one year. These men may be given a stipend of Rs 50 a month during the period of training. On their joining the office they may be given Rs 100/- a month and put on probation for one year during which period they will be made to compile and consolidate the accounts for some months independently and conduct the audit and other works of the office. At the end of this period they may be made

to undergo an examination in the practical work of the Office and also in precis-writing and Book-keeping - only successful men being taken as Superintendents permanently, the unsuccessful men remaining as mere Examiners till they qualify themselves as above.

13. For the six Examiners required I propose to select men from my Office, the Inspr Treasury and Public Works Account Depts and appoint some permanently and others temporarily to officiate and proceed at once to remedy the defects pointed out by Mr Biddulph and supply the omissions to a very great if not to the fullest extent before the time fixed by Government.

14. I am confident that this can be done provided a relief of same kind is afforded to me from the pressure of ordinary routine work, such as correspondence, Insurance work &c. Without some help of this kind it will not be possible for me to pay that amount of personal attention and application which is necessary to be paid to this special work now required of me and to carry it and satisfactorily within the specified time. I beg therefore that in lieu of this Service Superintendents required to complete this scale of this office and until the selected men return to work after the requisite training in Madras,

Government will be so pleased as to send me an Officer who can give me substantial help in this emergency. Either Mr Sicklemore as a Dyr Assistant Secretary or some other Officer of equal status and financial aptitude will in my opinion answer this purpose.

15. The time within which I am required to remedy the defects in question and to submit the report called for, being very short, I take the liberty of soliciting the favor of early sanction to the proposals made above. I would have submitted my proposals earlier but

for the fact that I was unwilling to trouble the Government during the busy season of — Harvest

I have the honor to be,

Sir,

Your most Obedient Servant,

Comptroller,

Mysore Govt

Present and proposed Scale of Pay

5

No.	Designation	Proposed Scale. Pay. Minimum	Increase	Maximum	Average cost		
1	Chief Superintendent	Fixed		350	350	✓	
3	Superintendents	150	20	250	675	✓	
6	Examiners	100	10	150	825	✓	
5	1st Grade Accountants	70	5	100	462½	✓	
12	2d do	50	5	65	735	✓	
22	3d do	30	5	45	907½	✓	
8	Junior Accountants	Fixed		25	200	✓	
10	do	do		20	200	✓	
4	Paid Volunteers or Probationers	do		15	60	✓	
63							
	Total				4415		
	Net increase				1537		67 $10 25

Present Scale. Proposed Scale. Increase

Rs. 3490

Deduct 672

Rs. 2818

462

E. Thompson

Comptroller

Mysore Government.

Proposition of the Government of Mysore for the Comptroller's Office.

Present Scale.

Government order	No	Designation	Pay Minimum	Annual increment	Maximum	Average Cost
	1	Manager	200	10	250	237½
	1	Senior Accountant	100	10	150	137½
	5	1st Grade Accountants	70	5	100	462½
	12	2d do do	50	5	65	735
	20	3d do do	30	5	45	825
	8	Junior Accountants	— Fixed —		25	200
	7	do do	— Fixed —		20	140
	4	Probationers	— Fixed —		15	60
		Famine Branch (Temporary)				
	1	Accountant	— Fixed —		50	50
	1	do	— do —		30	30
		Total				2,878

Comptroller's Office
Bangalore, 10th November 1896.

Financial

Read

(2) 916

Issue today

Letter No. A. dated 10th Nov 1896
from the Comptroller of the Govt
of Mysore, submitting proposals
for the increase of the
Establishment of his Office

Nos 4560 / 7249 & 20-11-96 / 20

Order:—

Under the circumstances
reported in the foregoing com-
-munication Govt consider
that a revision and strengthening
of the Establishment of the
Comptroller's Office is necessary

2- and Mr. J. Vyasaraj Chetty, Manager
is accordingly appointed
Chief Superintendent of the
Comptroller's Office on pay Rs: 350
per mensem with effect
from the 1st instant, and a Notifn
of the appt will be published in the Mysore Gazette

3- The subordinate Establishment
of the Comptroller's Office Establd

will further be pressed at
an additional cost of Rs. 750
per month as shown in the
list appended.

4. In connection with the proposals for the appointment of Supdts in his Office, the Comptroller is requested to draw up and submit a scheme for the training of competent Account Officers for employment in Mysore, based on the following lines including the following main features

(1) the selection for the present in such manner as may be determined hereafter of 3 young men with high educational and other qualifications

(2) sending them to a large Account Office in British India for the purpose of receiving the necessary instruction

(3) the payment of Rs 150 per mensem to each of them at first start with prospect

of getting Rs: 200 on passing the Lower Departmental Examination and Rs: 250 on passing the higher Departmental Examination prescribed for Enrolled Officers

(4) Entrusting them afterwards with the duties of Supdt with such suitable designation and with chances of earning increments somewhat similar to those allowed to the Asst Engineers in Schedule B; and

(5) making them eligible as vacancies occur, for further promotion by merit and selection to the higher grades of the Mysore Asst Deptt, including D.P.W. Railway &c.

To The Comptr of the Govt of Mysore

Secty

2 & 1/E 87 (3)

Notification

Mr J. Vyapuri Chetty, Manager Comptroller's Office, is appointed Chief Superintendent of that Office with effect from the 11th November 1896.

By Order
20/11/96
for Secy

NO 4571/F.I.350 dy 20-11-96 to The Compiler Mysore Gazette

4572/F.I.357 dy 20-11-96.

Copy to the Comptroller
to the Mysore Govt for info

By Order
for Secy

GOVERNMENT OF MYSORE

Notification

No. 4816 / F.C. 373 & 30/30 — 11 — 96

Mr. C. Srikantaswara Iyer B.A. B.L. Asst Secretary to Govt., is temporarily deputed for employment in the Comptroller's Office under the designation of Assistant Comptroller. (to join forthwith) — "By Order"

A. Secty

To The Compiler, Mysore Gazette.

No. 4817 / F.C. 374 & 30-11-96

Copy to the Comptroller for the Govt of Mysore for information with reference to ~~By Order~~ para 14 of his letter No. A ~~Ltr~~ dated 10th Nov. 1896, and with the intimation that during the period of his temporary deputation Mr. Srikantaswara Iyer will draw the salary

of his present appointment
of Asst Secretary.

By Order
C.
30/11/86
Secy

Copies of the above forwarded to Mr C. Strickland Esqr No. 4818 7L.375 - 30-11-86
Lyee, Blue Bk., for info

By Order

Secy

30/11/86

GOVERNMENT OF MYSORE

REVENUE DEPARTMENT
Gl. No. 3918
R 2832
1896. 12 DEC. 96.
DEWAN'S OFFICE.

5 819

From

The Comptroller, Mysore Govt

To

The Secretary to the Govt. of Mysore
General & ~~Revenue~~ Depts.

Dated 8th December 1896.

Despatched

Received

~~P.~~ No. 3511
No.

SUBJECT MATTER.

Requesting sanction of Government for the entertainment of 3 peons on Rs 6/- each temporarily till the end of this year, and for the purchase of certain furniture at a cost of Rs 476-8-0

Rev
10.12.96

Draft sub'd
88. 14/12

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

No. 3511

Bangalore, 8th December 1896.

10

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

General & Revenue Depts.

SIR,

With reference to Government Proceedings No: 4510 / Fl 349 dated 20th Novemb 1896, sanctioning the revision of this offic Establishment, I have the honour to state, that in distribution of the exis- ting number of peons of my office, to the different branches as now Consti- tuted, I find that the services of 3 additional peons are absolutely ne- cessary, and to request that you will be so good as to obtain early sanctio of Government to their entertainment temporarily till the end of this year on pay of Rs: 6 — — each.

I have also to —

To request sanction of Government to the purchase of the undermentioned furniture, at the cost of Rs: 478-8- for the use of the assistant Director recently transferred by Government, as the Director is at Rs 100 — — —

Fl 6

Draft for ltr

Rec'd 10

Read:—

Letter No. 3511 dated 8th December 1896 from the Comptr to the Govt of Ellapore requesting sanction to the entertainment of 3 peons on Rs. 6 each per mensem till the end of the official year 1896-97, and also to the purchase of furniture at a cost of Rs. 476—8—0 as noted in the margin, in consequence of the increased establishment sanctioned to his office in Govt Pro: No. 4510 / Fl. 349 dt 20th Novr 1896.

bringing to notice that in distributing the existing number of Peons to the different Branches as now constituted, it has been found that the services of 3 additional Peons are absolutely necessary & therefore

		Rs. As
10	Tables @ 25 Rs each	250—0—0
5	Pigeon-hole cases @ Rs. 22 each	110—0—0
1	Superior chair	7—0—0
9	Ordinary chairs @ 3—8—0 each	31—8—0
8	Benches @ Rs 3—8—0 each	28—0—0
4	Screens	50—0—0
		476—8—0

T.P. No. 2

No. 5547 / Fl. 90-96 dt 17.12.96

Order thereon:—

The temporary entertainment of three peons & the purchase of the furniture are sanctioned

17-12-96

As requested in the above

To, The Comptr to the Govt of Ellapore

Secretary.

16/12/96. 17/12/96

5037
1897
7L402

From The Comptroller.

(9)

To

The Secretary to the Govt. of Mysore,

_____ Dept.

Rec'd from C
1/2/97

Sanct
1/2/97

Dated 11—1—97.

Despatched

Received

General No. C.
No. -

Enclosure No.

Submitting a scheme for enlisting recruits for the Mysore Account Department, with his own observations.

References to be marked.

No. C. Dated Bangalore 11th January 1897.

GOVERNMENT OF MYSORE

9

From

The Comptroller to the
Government of Mysore
Bangalore

To

The Secretary to the
Government of Mysore
Rev. & Ag. Dept.
Bangalore.

Sir

With reference to para 4 of Government Proceedings No. 4510 (2) dated 2nd November 1896 Fl 349 I beg to submit herewith a memo proposing a scheme for enlisting recruits for the Mysore Account Department and to state as follows regarding certain points therein referred to:-

2 Departmental Examinations
(Paras 7 and 8 of Memo)

They are held half yearly

in May and November and are conducted at the Local Account Officers in British India in the presence of the Accountants-General in the subjects and under the Rules prescribed by Financial Department Resolution No: 6023 dated 31st December 1890 a copy of which, I shall obtain and forward to you in due course for the information of Government

3. As at least a six months' training would be required before candidates could go in for the Lower Departmental Examination, we could at best send up our Probationers only for the next November Examination, and for that

that we shall have to hold our next Competitive Examination early in March or April next.

If for the sake of convenience or other cause the Government decide to hold the 1st Competitive Examination along with the next Civil Service Examination or to select the 4 Probationers now required, out of the candidates appearing for the said Examination, I would request that in so selecting preference might be given to candidates who have taken Mathematics or Political Economy as their Optional Subjects.

for Comptrollers office

for the D.P.W. (if required)

5 Officers for Department of Public Works Accounts:-

I have not had an opportunity of

3

of consulting the Chief Engineer and obtaining his views on the Subject but I have no doubt that when they are ascertained arrangements could easily be made to get young men trained for P. W. and Railways Accounts at Bombay or Madras Offices.

6. For civil Accounts I would send two Probationers to Madras and one to Bombay next April for receiving the necessary training

I have the honor to be
Sir
Your most obdt Servant
E. Thompson
Comptroller

GOVERNMENT OF MYSORE

11a

Memo.

The Mysore Financial Department will consist of, besides the Comptroller who will be of the Mysore Civil Service, the following eleven Account Officers

Class I 2 at Rs 600/-

1. Deputy Comptroller
1. Examiner D.P.W.

Class II 4 at Rs 500/-

1. Assistant Comptroller
1. Assistant Secretary to the Govt: of Mysore in the Financial Dept.
1. Khazana Bakshi
1. Inspector of Agri-Cultural Banks.

Class III 5 at 250 to 400.
by biennial increments of Rs 50/-

4. Jr. Assistant Comptroller
1. Assistant Examiner D.P.W.

2) All future appointments of the Mysore Account officer will ordinarily be made in one of two ways viz:—

1st - by the appointment of a limited number from the Mysore Civil Service
or

2dly - by the appointment of probationers selected by competitive Examination of Nominated candidates, not less than three being nominated for each vacancy.

Provided that the total No. of men admitted by the 1st method does not exceed the ratio of 2 to 11.

3) Both in point of the severity

of

of the tests applied and range of Subjects the Competitive Examination shall be similar to that adapted for the Mysore Civil Service, the Optional Subjects being restricted to

(a) Mathematics and Natural Philosophy

(b) History and Political Economy

4) Candidates for the Competitive Examination must be under 25 years of age on the date of the Examination and must have graduated in Arts in an Indian University.

5) Nominated Candidates fulfilling these conditions will be examined by a Medical Board.

Board at a place and on a date to be notified by Government and only the Candidates passed by the Board will be eligible for the Competitive Examination.

6. The number required for the Department will be selected from the top of the list of Candidates declared to have obtained not less than 35 per cent. of the total No of marks in the Examination nor less than 40 per cent. in the Optional Subjects.

7. Candidates selected as above will be enrolled as Probationers in the Mysore Account Department on Rs 150/- a month, and will

be Sent out to large Accounts
Officers in British India for
receiving suitable instructions
and training in the Department,
and qualifying themselves by
passing under the Rules in
force in British India the
Department Examinations pre-
scribed for enrolled Officers

8. On passing the Lower Departmen-
al Examination, a Probationer
will get Rs 200/- a month, and
on passing the Higher Depart-
mental Examination, he will
be appointed to the Mysore
Account Department Class III.

Promotions thenceforwards to Classes I and II will be according to va-
cancies and on the ground
of

of merit

Embossing

Comptroller

Dewani order.

Circulate pr. next
meeting of Council of
30-1-97

No 5603

8 1 2

GOVERNMENT OF MYSORE

From

OFFICE OF THE 189 7
6696
DEWAN OF MYSORE.

2053.

10

The Accr wished to see Revn. Secretariat & here for perusal & return. The file is in circulation. Q
11-2-97

Seen Ret & thanks
Q
11/2/97

Let this go into the file Q
11-2-97

To

The Secretary to the Govt. of Mysore,

——————Dept.

Dated 6
Despatched February 1897
Received

General No. 2
No.

Enclosure No.

Forwarding copy of Govt of India Financial Dept No 6023 of 31st Dec 1890 regarding the Departmental exams for offrs in the Fin. Dept

References to be marked

Office of the Comptroller in Mysore
Dated Bangalore. 6th Feby. 1891.

No. D.

(10)

From

E. R. Sbroyar Esq. B.A. B.L.E.
Comptroller to the
Government of Mysore.

To

The Secretary to the Government
of Mysore,
Revenue and General Dept.

Sir,

In continuation of my letter
No. C. dated 11th ultimo I have the honor
to submit herewith a manuscript copy
of the Government of India Financial
Department No. 6023, dated 31st Decembr
1890 regarding the Departmental Exa-
minations for Officers in the Financial
Department.

I have the honor to be
Sir
Your Obedient Servant
E R Sbroyar
Comptroller

№ 6023.

Government of India

Finance and Commerce Department.

Resolution

Calcutta the 31st December 1890

Read again the Resolution in this Department—

No. 2273 dated the 18th April 1876.

Resolution.— The Governor General in Council is pleased to prescribe the following revised rules for the examination of candidates for admission to the service of the Government of India in the Financial Department, and of officers in the Financial Department.—

Entrance Examination

I.— Candidates for admission to the Department are selected from time to time according to the requirements of the service three being named for each expected vacancy

II.— The age of a candidate, when examined, must not exceed twenty five years, and he must produce a certificate in the annexed form by a Commissioned ~~Me~~dical Officer or by a Medical Officer in charge of a Civil Station.

Certificate.

I do hereby certify that I have examined A. B., a candidate

candidate for employment in the Financial Department of the Government of India, and that I cannot discover that he has any disease, constitutional affection, or bodily infirmity unfitting him, or likely to unfit him, for the public service in any part of India

III The nominated candidates are examined in the subjects described in the first schedule attached to this Resolution, and (subject to the condition hereinafter stated) the candidate who obtains the highest marks is appointed to the first vacancy in the seventh class of the Department, the candidate who obtains the second place, to the second vacancy, if there be more than one vacancy to be filled, and so on. No candidate is admitted to the Department who obtains less than 650 marks in all, or less than half marks in Mathematics.

IV A candidate is not allowed to compete at the entrance examination more than twice.

V The examination is by written questions and answers, the questions being prepared in such manner as the Governor General in Council from time to time directs.

VI A candidate may be examined at any place where satisfactory arrangements can be made for the conduct of the examination.

Departmental Examinations.

VII.- A half-yearly examination is held for officers

in

belong to the Department from the date on which the result of the examination is declared: Provided that if, before the said fourth or eighth examination (as the case may be), the officer have obtained leave of absence on medical certificate for more than three months, he is allowed to remain in the service for six months longer in order to present himself at one more examination.

XI Upon passing each departmental examination, the pay of an officer of the seventh class is increased from the date on which the examination ends by Rs 50 a month. The pay of an officer of the seventh class who has passed the lower examination is Rs 250, and that of an officer of the seventh class who has passed the higher departmental examination, Rs 300 a month.

XII An officer is not promoted substantively to the sixth class until he has passed the lower departmental examination, and to the fifth class until he has passed the higher departmental examination.

XIII (a) An officer who has passed the departmental examination by either standard will be appointed to officiate in any vacancy that may occur in either the fifth or the sixth class in preference to any of his seniors who has not passed by the same standard.

(b). — An officer who fails to pass by the lower standard at the third examination after his appointment to the service will, for any acting appointment to the sixth class rank.

in the sixth and seventh classes of the Department (on the Mondays next after the 10th May and 10th November, and following days) in the subjects detailed in Schedules II and III annexed to this Resolution. These examinations are styled the Lower and Higher Departmental Examinations respectively.

VIII An officer who shows at any departmental examinations a competent knowledge of all the prescribed subjects, and obtains half marks in the aggregate, is held to have passed the examination. An officer is, however, permitted to pass each of the Departmental examinations in two instalments, if he notifies his intention beforehand, and specifies the subjects in which he is prepared for examination. In such case a higher standard of knowledge is required.

IX As a rule, a candidate failing in one of the subjects specified is re-examined in the whole, but, in case of marked excellence in a subject, the examiners may exempt the candidate from re-examination in such subjects even although he may have failed in others

X An officer who does not pass the lower departmental examination at the forth or some earlier examination, and the higher departmental examination at the eighth or some earlier examination, after he joins the Department, ceases, without further orders to belong

rank below all junior officers who pass by the lower standard before him.

(c) An officer who fails to pass by the higher standard at the fifth examination after his appointment to the service will, for any acting appointment to the fifth class, rank below all junior officers who pass by the higher standard before him.

XIV The departmental examinations are conducted at the local Account Offices in the presence of the Accountant General, and under the direction of the Comptroller and Auditor General and Deputy Comptroller General, who decide upon the marks to be awarded to each examinee. If these officers differ as to the marks to be assigned to any answer, the Secretary to the Government of India in the Financial Department decides finally between them.

General Rules.

XV The rules for conducting all the examinations are as follows:—

(1) The examination papers are sent in a sealed registered packet, not to be opened till the examination begins each cover containing a separate sealed envelope for each paper set; these envelopes must not be opened until the papers are required for distribution. An index number is to be entered by the candidate on each of his papers, instead of his name, which is nowhere to appear on the proceedings

(2) The several papers should be given out singly, and the hour at which each paper is given out and received back is to be mentioned in the presiding officer's report. The exercises are to be worked out by the candidate in presence of the presiding officer.

(3) The questions need not be written out by the candidate, but only the answer and solutions in full, with the number of the question prefixed. The answers may be first worked out on waste paper. The neatness of the candidate's paper is taken into consideration by the examiners in assigning values to his works. The paper should be of foolscap size, with the candidate's index number and the date, and title of each subject at the head of the paper. The solutions as first written out fair are to be transmitted without alteration or correction, immediately after the close of the examination, by sealed packet, to be registered if sent through the post, and addressed to—

(a) In the case of the entrance examination, the Registrar, Calcutta University, or other officer appointed to set the papers and award the marks.

(b) In the case of departmental examinations, the Comptroller and Auditor General.

(4) The time occupied by the candidate in answering each set of questions i.e., the interval between receiving the examination paper and returning his papers to the presiding officer, is to be stated on the back of his paper

paper of solutions. The time allowed for a paper is in no case to be exceeded.

(5) The presiding officer must certify that the above rules have been strictly followed by signing the certificate below, and explain any accidental or unavoidable deviations:—

Certified that the examination of the candidates whose index numbers are

has been conducted strictly according to the rules contained in the Resolution of the Financial Department dated the as below:

Date of receipt of examination papers—

Date of beginning of examination——.

Subject	Begun		Ended	
	Hour	Minute	Hour	Minute

(Signed)

Conducting the Examination.

2. In order to avoid misapprehension, the Governor General in Council declares that nothing in this Resolution is to be understood as limiting the powers which the Government has throughout expressly retained of appointing gentlemen not in the Department to any office in any class of the Department whenever the interests of the public service require it. The Government will ordinarily appoint an officer belonging to

to the Department to a vacancy, if there is such an officer of sufficient standing and experience, and qualified for the office in every respect. But it must be emphatically understood that the officers in the Classified List have no monopoly of the departmental service other than that which the opportunities of their position diligently improved may secure to them.

3. The first consideration when a vacancy occurs in the Department will always be the efficiency of the public service, and no claim on the part of the officers of the Department will ever be allowed to stand in the way of the enlistment in the higher offices of the Department of officers of the Covenanted Civil Service, or even of gentlemen not in the service of Government at all, whenever it is thought that the public interests require, or will be promoted by, such enlistment.

4. Moreover, His Excellency in Council deems it proper to declare that the Government of India holds itself free, not only to appoint to any office in the Finance Department any one not an Enrolled Officer of the Department whose appointment is considered necessary in the public interest, but also to pay to the person selected for such appointment such remuneration as may be required in order to secure his services.

Order — Ordered, that this Resolution be communicated to the Comptroller and Auditor General and to the several Accountants General and Comptrollers for information; also that copies be forwarded to Messrs. Alexander Newmarch, V. C. Scott-O'Connor,

V. C. Scott-O'Connor, W. J. Williamson, and Chuni Lal,
with the intimation that, as regards departmental
examinations, the new rules will be brought into force
from the examination to be held in May 1891.

Signed/ R. A. Gamble.
Offg. Under-Secy. to the Govt. of India

Schedule I

Examination for Admission to the Financial Department.

Subjects for Examination.	Marks.
Writing and Composition. Impromptu essay upon some given subject	150
Arithmetic (No special text-book), and Euclid, Books I to IV and VI, also easy deductions ..	325
Algebra, including progressions, permutations and combinations, binomial theorem, and logarithms (Text book – Todhunter's Algebra), and Plane Trigonometry, as far as properties of triangles (Text book-Todhunter's Plane Trigonometry)	325
Latin, Greek, Sanskrit, French, German or Persian ..	200
Geography, Asia (especially India) and Europe .	150
	1,350

Schedule II

Lower Departmental Examination.

Subjects for Examination.	Marks.
Composition. A précis of papers not seen before	175
Annuities and Compound Interest, and the use of Logarithms of numbers (a)	175
Book-Keeping (Text books- Ball and Hamilton, and W. Inglis)	250
Indian Financial Statements for the last three years	150
Civil Service Regulations	250
	1,000

Schedule III.

Higher Departmental Examination.

Subjects for examination.	Marks
A précis and a draft	150

Civil

Civil Account Code	250
Political Economy (Mill)	200
Political and Revenue System of India, (b) and the Statute Law bearing upon Revenue and Taxation	200
Book-keeping, with special reference to the system of Government Accounts	200
	1,000

(a) The use of tables will be allowed at the time of examination; with this exception no books are permitted in any of the papers.

(b) Candidates can at anytime learn on application to the Comptroller General the text-book for this portion of the subject at the next ensuing examination.

True Copy

C. Kuthumaradhya Bros

Examiner Correspondence Branch.

Treasury Acct. Department 2 8 13

No. 2228
654

OFFICE OF THE COMPTROLLER, MYSORE,
Bangalore, 28 Sept. 1897

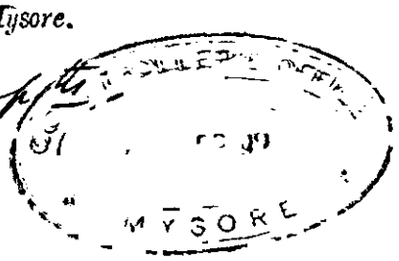
From

E. R. SUBROYER, ESQ., B.A., B.C.E.,
Comptroller to Mysore Government.

To

The ~~Chief~~ Secretary to the ~~Dewan~~ Govt. of Mysore.

Rev. & Genl. Depts.



~~Sir~~

Sir,

I have the honor to bring to your notice that the sanction conveyed in Pro: No. 5547/90-97 dy 17th Decr 1896 for the appointment of 3 temporary peons at Rs 6 each has ceased on 30th June 1897 and as the services of these peons are still required to answer the requirements of several groups into which this office has been divided since the revision of the Establishment under Govt. Pro: No. 4510/349 dy 20th Novr/96, Financial. A 1, I beg that you will be good enough to obtain the sanction of Government for the further retention of these peons till the close of the current official year.

I have the honor to be
Sir
Your most obedient servant
E R Subroyer

(7)

REVENUE DEPT. 2438
SECRETARIAT R 1522
2901 16 OCT
DEWAN'S OFFICE
1897

Gen. 30.]

From

E. R. SUBROYÉR, Esq.,
Comptroller to Mysore Govt.

To

The Chief Secretary to the
Dewan of Mysore.

Dated
Despatched 25/9
Received

Enclosures No.

General No. 2228
No.

In reply to

SUBJECT.

Bringing to notice that the sanction conveyed in Pro. Lrs 5547 dy 17 Dec 97. for the appointment of 3 Tel Paroxy Peons has ceased on 30 June 97. requesting further retention of these peons till the close of the yr. Fasli

References—(to be entered only in the Dewan Office).

G 2879/97

1897 (8) 8(14)

Read:-

Letter No 2228/654 dated 28th Septr 1897, from the Comptr to the Govt of Mysore requesting sanction for the retention, till the close of the current official year, of the services of the three persons temporarily sanctioned in Govt Order No 5547 [redacted] A7 90-[redacted] 17th Decr 1896, as their services are still required to answer the requirements of the several departments ~~Groups~~, into which the office has been divided.

Order

Sanctioned.

29-10-97

Seen.

28/10/97

To. The Comptr

No 3951. A7-90-96. 1-11-97

No 5958 415
Mis 1197

(11)

No D/23/11/97

Notification

Sri. Mysore N. Krishna Row B.A and Sri. T. Satya-raja chetty B.A are appointed Probationers in the Account Department.

O.
Secretary

To Comptroller Mysore Gazette
Comptroller, Mysore Govt.
Sri. Mysore N. Krishna Row B.A
Sri. T. Satyaraja Chetty B.A
with a request that they will report themselves for duty to the Comptroller Mysore Government.

No 5981 / Mis 1219

No 5981 / Mis 1220

No 5982 / Mis 1221

SC16

No. 6926 / mis 1427 of 14-12-97

Notice

(14)

Mr. Bhisto Kant Badam B.A. is appointed a Probationer in the Account Department.

By order
of
13-12-97
Secy

d. Secy
13/12/97

To. The Compiler, Mysore for
No. 6927 / mis 1428 Comptroller, Mysore for
Mr. Bhisto Kant Badam B.A.
with a request that he will
report himself for duty
to the Compr, Mysore for

No. 6928 / mis 1429

X

817

4520
L. F. No. 1345 OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 22nd Decr 1897

From H. Eagles Esqr
~~E. R. SUBRAYER, Esq.,~~
offg: Comptroller, Mysore Govt.

To
The Secretary to the Govt. of Mysore,
General & Revenue Depts.

Sir,

Referring to the appointments of messrs M. N. Krishna Row, I Sathya-rayachetty and Bisto Dutt Badami as Probationers in the accounts Depart Vide Govt Notification Nos 5958 (11) mis 1197 and 6926 (14) mis 1427 dated 23rd November and 14th December 1897 respectively, I have the honor to solicit orders defining their status in the service and the pay they are to draw during their term of probation

I have the honor to be
Sir
Your most obedient Servant
H Eagles
offg: Comptroller
To
The Mysore Govt

Folio reference

Submitted for orders.

Please see Govt Pro: No 4510 7E 349
& 20th November 96 (Serial No 2)
& also Comptroller's letter No C &
11th January 1097. (Serial No 9)

7/1/98 7/1/98

Ticked to A/G Dewan

In accordance with Resolution passed in Council, the main features of the scheme were laid down in Govt Pro: No 4570 & 20-11-96 (Vide 7E 349 Serial No 2). The details of the scheme were recorded subject to Comptroller's & certain subsequent proposals ruled by him in Serial No 9. The three abbreviations in question were explained made. In his final communication to the Resident upon the result of the examination of State accounts by Mr Broadfoot, the Dewan referred to these abbreviations & suggested a note that the point of India would appear. The Dewan in giving effect to my views & further proposed training in

(16) 7E 4699 809

189

From

The Comptroller, Mysore Govt

To

The Secretary to the Govt. of Mysore

_____ Dept.

Dated 22/12/97

Despatched

Received

L. F. No. 45-20 / 345
No.

SUBJECT MATTER.

Soliciting orders defining the status in the services of Messrs M. N Krishna Rao, P Sathyaraja Chetty, & Bhisto Punt Badam, and the pay they are to draw during their term of probation in the account Department

Read in 4/1/98

Rw 3/1/98

some large Account-
Offices after they
have had some preliminary train-
-ing in the Comptroller's
office in Lagrange - no
reply to this has as yet
been received - Beyond
making the above
arrangements, no
action was taken
on the foregoing
scheme formulated
in Circular No 9. The
idea however was
that the prospects
of Account Book
-keepers should be
made as favorable
as possible in
the same as those
of Stenographers &
Typewriters This matter
however keeps for
immediate settlement
& has already been
called to the attention
of the Comptroller
May 1 caused the No
150 per month. It

Gentlemen may be informed
that pending a reply to
the reference made
to the Resident & pending
that order on the
scheme recommended
by Dewan the three young
men recently enter-
tained be regarded
as gazetted officers
& given a starting
pay of Rupees 150-
He may further be
asked to give them
such preliminary
training in his office
as may be possible
and to mean time
that if necessary they
should have a go to
some Cantonment
until Jan Quarter
training and that
they should also
undergo medical
examination &c.
- What Kumilan to Read
Memorialed in Govt of Sudan
Resolution No 6023 Dt 31st Dec 1890.

827/
12.1.98
13-1-98
11-1-98

Draft as per o.r. 8418

25 (17)

Read:

Letter No. 4520/1345 dt. 22nd Decr. 1897,

from the Comptroller, Mysore Govt.,

soliciting orders defining the status

the Service of Messrs M. N. Krishna

Rao, T. Sathyaraju Chetty and Bhiva

Punt Badam, Probationers in the

Accounts Department and the

pay they are to draw during

period of their probation.

No 6830 & 24-1-98.

R.F. 90-96 24.

Order thereon:-

Govt. are pleased to direct

that pending reply to the reference

made to the Resident in Mysore

by the Dewan

in his D.O. letter No. 21-D dt.

September 1897 and pending fu-

orders on the scheme propounded

by the Comptr. in his letter No.

dt. 11th January 1897, the Acco-

Probationers be regarded as

Gazetted officers and given a

pay of Rs 150/- each per mo-

2. The Comptroller is requ-

to give the Probationers such

preliminary training in his

as may be possible and to

them trial, if necessary, the-

here-

hereafter have to go to some large Account-office in British India for further training and that they should also prepare themselves for a departmental examination somewhat similar to that prescribed in Govt of India Resolution No 6023 dy 31st December 1890.

18/1/98

19/1/98

Secretary.

The Comptr, Mysore Govt

Gaz: Audit-Deptt

15 FEB. 98

8(19

No. 5684 E2 / 1742.

OFFICE OF THE COMPTROLLER OF MYSORE.

Bangalore, 14th February 1898 / 16

From H Eagles

~~E. R. SUBRAYER~~, Esq.,

Offg: Comptroller, Mysore Government.

To

The Secretary to the Govt. of Mysore,

Genl & Rev: Dept-s

Sir,

I have the honor to forward the Physical fitness certificates of Messrs J. Satyaraja Chetty and S. Bishtopant Badami, Probationers in the accounts department, with reference to article 43 of the Mysore Service Regulations, and to request the sanction of Government to their admission into the service of the State after the prescribed limit of 25 years.

I have the honor to be

Sir,

Your most obt servant

H Eagles

Offg: Comptroller

M

1187
142

Gen. 30]

Mis 2541

1083

139 17/2/98.

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

_____ *Dept.*

Dated 14/2/98

Despatched

Received

General No. 5684 / 7742

No.

Enclosure — No. two

In reply to

SUBJECT.

Forwarding 2 Physical fitness certificates of Messrs. T. Satyaraja chetty and S. Bhashyam Bahadur Probationers in the Accounts Dept.

References (to be entered only in the Dewan's Office).

Draft as per order

19 8120

Read:-

Letter No 5684/1742,
dated the 14th February
1898, from the Comptroller
Mysore Govt Submitting
~~forwarding~~ the Physical fitness-
certificates of Messrs V.
Sabyaraja Chetty and
S. Bishopant Badami,
Probationers in the
Accounts Department,
and requesting sanction
to their admission into
the Service of the State
after the prescribed
limit of 25 years

Order thereon:-
Sanctioned.

2/3/98
for Secretary.

No 8091 dt 2/3/98.
R.F. 90-96. 3.

2/3/98

To the Comptroller,
Mysore Govt

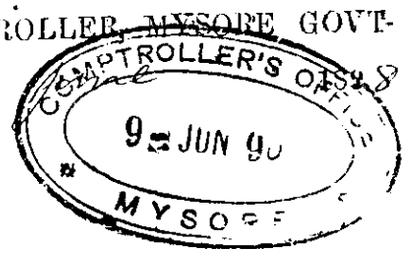
Lr 9452

L 8421

Treasury Deck DEPARTMENT.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 8



From

E R. SEBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

G.C. & Revenue Depts.

Sir,

With reference to Govt Pro: No. 3951 R790-96 of 1st November 1897 sanctioning the retention of the services of three peons temporarily till the end of the official year 1897-98, I have the honor to state that I find that the requirements of my office are such, owing to the entertainment of 3 Probationers and the distribution of the offices into sections, that the retention of the services of the 3 Peons in question is absolutely necessary

I beg therefore that Government will be pleased to sanction the entertainment of these peons as a permanent measure from the 1st July 1898

I have the honor to be

Sir

Your most obedient Servant

E R Sebrayer

Comptroller

Mysore Govt

REVENUE DEPARTMENT
JUN 1898
No. 5283
189

From

The Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Dept.

Dated 8/6/98

Despatched

Received

No. 9452

No.

SUBJECT MATTER.

Requesting to sanction the establishment of certain posts of this office as a permanent measure from 1st July 98.

Rev 11/6/98

Submitted.
RF 90 of 96 in re revision of the Establishment of the Comptroller's Office was laid before Dewan on 17.5.98 with the Comptroller's Letter No: 8250 & 23 & (7C 1318).
Secretary
9998
14/6.
Submitted for orders
14/6/98
14/6/98

Draft as per orders. 8122

Read:-

Letter No 9452 dt 8th June '98 from the Comptroller to the Govt of Mysore, requesting sanction to the entertainment as a permanent measure from 1st July 1898 of three peons on Rs: 6/- each per mensem whose retention was temporarily sanctioned till the end of the official year 1897-98 in Govt Pro: No 3951 P.F. 90-96 dt 1st November 1897 and stating that the services of the said peons are absolutely necessary owing to the entertainment of the 3 Account Probationers & to the division of his office into several departments

—o—

Order thereon:-

Sanctioned

17/6/98 for Secretary

No 11890 dt 20/6/98
P.F. 90-96.

17/6/98
To
The Comptroller,
Mysore Government